ACCOUNTANT, INC.©

SOFTSYNC, INC.

ACCOUNTANT, INC.™

"The Evolution of Traditional Accounting"

Operating Instructions and Tutorial

Commodore 128

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Introduction

Welcome to ACCOUNTANT, INC., your business accounting system!

ACCOUNTANT, INC. is composed of three powerful programs (General Ledger, Accounts Payable, and Accounts Receivable) that work together to provide you with a total solution for your business needs.

Features

ACCOUNTANT, INC. uses the double-entry method of bookkeeping that is the most common system used by businesses today. The double-entry method is a bookkeeping system where transactions and adjustments are recorded to maintain an equality on both sides of the balance sheet.

For example, let's say an increase occurs in a deposit account, then the increase must be offset by either an increase in a loan and/or equity account(s), or a corresponding decrease must occur in a separate deposit account.

The manual posting of entries, by writing in separate Ledger accounts, can be a time-consuming and error-filled task. With ACCOUNTANT, INC., you use the computer to speed the distribution of entries to the proper accounts while the program updates the accounts automatically.

As your accounting needs change, you will find that ACCOUNTANT, INC. can change as well. You can easily add, remove, and change accounts to correspond to all your current needs.

For example, you could start with one general expense account, but find you must separately track your travel, meals, and entertainment expenses. ACCOUNTANT, INC. can easily handle the transition as your needs become more sophisticated.

In addition, ACCOUNTANT, INC. produces a wide range of professional looking reports for each ledger.

ACCOUNTANT, INC. incorporates the advanced features of the Commodore 128. The special keys (function keys, cursor keys, etc.) on the keyboard are used to increase the efficiency of entering data, and the improved disk drive stores and retrieves your data faster than ever.

You don't have to be an accountant to use this program. We do cover some of the basic areas of accounting in this manual, but it is only for the purpose of teaching the many functions available in ACCOUNTANT, INC. You need no knowledge of technical terminology or high finance. The program handles the complex sorting, posting, printing, and calculating. All you need to do is enter the data using the simple menu-driven format. For information on accounting principles and methods, the authors suggest that you speak to your librarian for an up-to-date book on the subject.

Tutorial Basis of Manual

This manual has been designed to lead you through the use of all the options available to ACCOUNTANT, INC. users. It is organized into four separate tutorials, a reference guide and appendices.

The tutorials detail every step through every option in the program. The reference guide is for more experienced users who need a quick review of each available option in each section of the program. The appendices offer miscellaneous details of ACCOUNTANT, INC. usage.

The sample company, S'Ware Partners, has been created to demonstrate the proper use of this program. Because the many owners of ACCOUNTANT, INC. will already have been operating their businesses before using this program, we must emphasize that the examples contained in the tutorial are chosen only to demonstrate the program. You will undoubtedly need to create your own personalized accounts to meet your requirements.

System Requirements

In order to use this program, you will need the following equipment:

- Commodore 128 personal computer
- Commodore 1571 or 100% compatible disk drive
- 80-column Monitor
- 80-column Printer with a 132 column print mode
- proper connecting cables
- disk copying program is recommended (not required)

Setting Up Your Equipment

When setting up your equipment for use with this program, follow the instructions contained in the respective owner manuals. In addition to the normal setup instructions, please insure the following requirements are met:

- **Commodore 128**: Make sure that the 40/80 DISPLAY key is locked in the down position. It is in the middle of the second bank on the top row.

- **Printer**: Your printer must have the capability to print in 132 columns. Many "80-column" printers can print 132 columns by using a condensed-print or elite-print option, so do not automatically assume that you must buy a new printer. See your printer manual for further information. The Program settings for dot matrix printers are discussed in the Tutorials and Reference Guide. Also, see the appendix,"Common Printer Settings."

Care of Disks and Preventative Measures

We would like to emphasize the importance of protecting your investment in hardware and software. The following can reduce the risk of damage:

1. Whenever you remove a disk from the drive, be sure to return it to its sleeve and store it in a safe place - preferably a disk box that will protect it from damage by liquids, cigarettes, sunlight or other items. Never place a disk on top of a television, monitor or any magnetic object.

2. Back up your data disks regularly. Refer to your 1571 disk drive manual for instructions on how to back up your disks. In addition, keep multiple backup copies and rotate their use. This way, if one of your backup disks becomes damaged, you will still have other backup disks to use as a starting point for updating the lost data.

Loading Instructions

To begin, insert the disk (label side up) into the disk drive and close the drive door. Turn on the monitor, the printer, the disk drive, and the computer. The disk drive light will come on temporarily and the screen will display the word READY. If your screen is blank, make sure the 40/80 DISPLAY key is depressed and try again.

Enter: **LOAD"A/I",8** and press **RETURN**.

The disk drive will start, and the program will load into memory. You will see the message "LOADING" during this process. When you see the message, "READY" on the display,

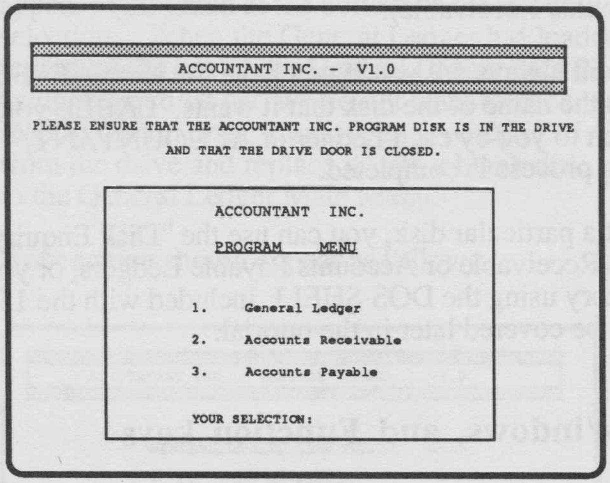
Enter: **RUN** and press **RETURN**.

The screen will clear and you will see the ACCOUNTANT, INC. Program Menu.

If this is your first time using the program, it is strongly suggested that you proceed to the Tutorial Section of the manual. This will explain each possible option in the General Ledger, Accounts Payable, and Accounts Receivable. When you have completed the tutorial you will have a greater understanding of the essentials of the program and the necessary steps you must follow to customize ACCOUNTANT, INC. to your own business requirements.

General Tutorial

Starting the Program/Main Menu



```
ACCOUNTANT INC. - V1.0

PLEASE ENSURE THAT THE ACCOUNTANT INC. PROGRAM DISK IS IN THE DRIVE
AND THAT THE DRIVE DOOR IS CLOSED.

ACCOUNTANT  INC.
PROGRAM    MENU

1.    General Ledger

2.    Accounts Receivable

3.    Accounts Payable

YOUR SELECTION:
```

To begin either the General Ledger, Accounts Receivable, or Accounts Payable sections of the program, you can press either 1, 2, or 3 respectively (it is not necessary to press RETURN). You will also need at least one blank disk for each section of ACCOUNTANT, INC. that you plan to use. Once you have selected a particular section of the program, the screen will clear, the disk drive will spin, and you'll be reminded to insert your data disk in the drive (or format a new one). Then the Main Menu for that section of ACCOUNTANT, INC. will appear.

DO NOT PRESS any selection yet! We will enter the General Ledger section shortly.

We would first like to discuss the need for the ACCOUNTANT, INC. program disk. After you have selected one of the three Ledgers and the program has loaded, you will no longer need your program disk. This is because the entire program for each Ledger is loaded into the memory of your computer when it is selected from the Main Menu.

The only time you will need to have your ACCOUNTANT, INC. program disk in the disk drive is:

- * When you are loading the program at the start of your session.
- * When you exit one of the three Ledgers (General, Accounts Payable, Accounts Receivable).

ACCOUNTANT, INC. will always tell you if you have the wrong disk in the drive and will tell you the name of the disk that it wants. LABEL your disks with the names given to you by each Ledger of ACCOUNTANT, INC. when the formatting process is completed.

If you are uncertain about a particular disk, you can use the "Disk Enquiry" option from the Accounts Receivable or Accounts Payable Ledgers, or you can look at the disk directory using the DOS SHELL included with the 1571 drive. These options will be covered later in the tutorial.

Display Formats, Windows, and Function keys

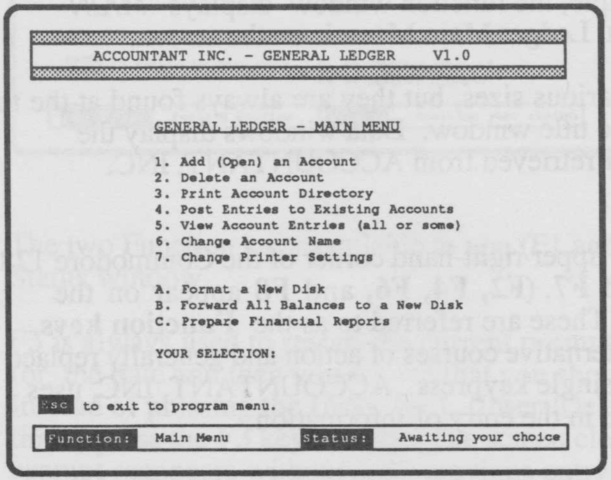
ACCOUNTANT, INC. is designed to present a consistent screen display to the user. The format of the screens are similar for all three sections of ACCOUNTANT, INC. - General Ledger, Accounts Payable, and Accounts Receivable. This means that the prompts, messages, menus, windows, and printouts will all use the same balanced layout and uncomplicated style so that you only have to learn one program rather than three.

There are three classes of text used in the tutorials: plain, bold, and italic. The plain text comprises a majority of the instructions; it describes the "bread and butter" of the program. **Bold** text shows entries you should type into the system to fulfill a step in learning the program. **Bold** text is also used at times to emphasize a particular idea or command. *Italic* text shows responses that ACCOUNTANT, INC. will make at certain times to specific items that you enter.

ACCOUNTANT, INC. also uses a number of windows to inform you of operations as they occur.

From the Main Menu of ACCOUNTANT, INC., press **1** in order to enter the General Ledger. The message "*LOADING : General Ledger*" will appear highlighted at the bottom of the window surrounding the Main Menu selections. When the General Ledger has loaded, you will see a message regarding the use of the General Ledger data disk. While we will not be using a data disk yet, we do not want to endanger your ACCOUNTANT, INC. program disk. Remove the ACCOUNTANT, INC. program disk from the drive and replace it with a blank disk. Press RETURN to continue to the General Ledger Main Menu.

Your screen should appear as follows:



```
      ACCOUNTANT INC. - GENERAL LEDGER    V1.0

              GENERAL LEDGER - MAIN MENU

              1. Add (Open) an Account
              2. Delete an Account
              3. Print Account Directory
              4. Post Entries to Existing Accounts
              5. View Account Entries (all or some)
              6. Change Account Name
              7. Change Printer Settings

              A. Format a New Disk
              B. Forward All Balances to a New Disk
              C. Prepare Financial Reports

              YOUR SELECTION:

Esc to exit to program menu.
 Function:   Main Menu          Status:   Awaiting your choice
```

If your screen appears differently, repeat the instructions above for loading the program.

Windows

The **Title window** sits at the top of the screen and displays the program name, the current ledger name, and the version number of the program.

Below the Title window appears the title of the menu selection and the selections available.

The **Status window** is always on the lower right hand side of the screen. It describes the current state of the program. For example, if ACCOUNTANT, INC. is waiting for you to enter some information, the Status window will read, "*awaiting your choice*." If there is an error or a problem, a description will be displayed here.

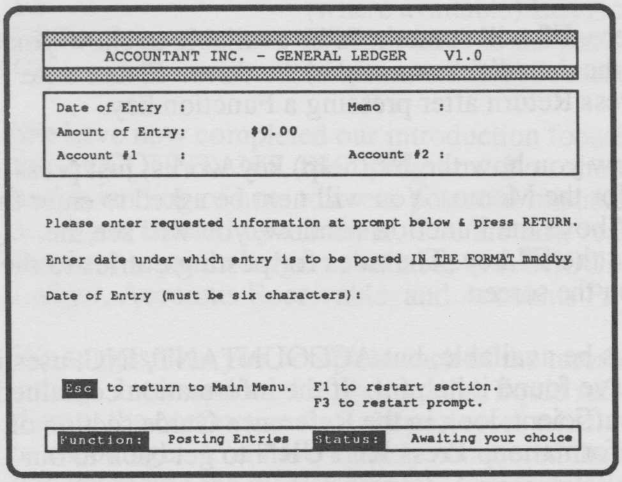
In the lower-left hand section of your screen you will find the **Function window**. The Function window always displays the current selected area of the program. For example, the function window displays "*MAIN MENU*," while the General Ledger Main Menu is on the screen.

Data windows come in various sizes, but they are always found at the top of the screen just below the title window. Data windows display the information entered into or retrieved from ACCOUNTANT, INC.

Function keys, ESCape

There are four keys on the upper right-hand corner of the Commodore 128 labelled **F1, F3, F5,** and **F7**. (**F2, F4, F6,** and **F8** appear on the bottom half of the keys.) These are referred to as the **Function keys.** Function keys represent alternative courses of action and generally replace several keystrokes with a single keypress. ACCOUNTANT, INC. uses Function keys to assist you in the entry of information.

Each available Function key and its definition is always located at the bottom of the screen just above the Function window and the Status window. To help demonstrate the use of Function keys, press **#4** to select the option *" Post Entries to Existing Accounts"*.



```
        ACCOUNTANT INC. - GENERAL LEDGER      V1.0

 Date of Entry   :                    Memo       :
 Amount of Entry:          $0.00
 Account #1      :                    Account #2 :


Please enter requested information at prompt below & press RETURN.

Enter date under which entry is to be posted IN THE FORMAT mmddyy

Date of Entry (must be six characters):



  Esc  to return to Main Menu.   F1 to restart section.
                                 F3 to restart prompt.

 Function:  Posting Entries    Status:   Awaiting your choice
```

The two Function keys available to you (F1 and F3) are displayed above the Status window.

F3 is always used to restart the current prompt. For example, type **010187** for the date and then you realize that you should have typed **020187**. Instead of pressing the **INST DEL** (Insert/Delete) or cursor left key five times, press the **F3** key. Voilá! The screen clears and the date of entry prompt reappears without your previous entry. Now type **020187** and press **RETURN**. A new screen appears and you are prompted for "Memo."

To continue the example of Function keys, now type **ABCD** and then press the **F1** key. F1 will always return you to the start of the current section. That is the first screen after your selection from the Main Menu. You will now see the date of entry prompt again. Enter **020187** for the date and press **RETURN**.

Though it is not shown here, **F5** will sometimes be available to show you a listing of the accounts on the data disk currently in the drive. Please note that you do not have to press Return after pressing a Function key.

Since we also want to show you how the **F7** (help) key works, just press **RETURN** at the prompt for the Memo. You will next be asked to enter the "*Amount of the Entry*". Above the Function window, you will see the message,"*HELP*". Press the **F7** key. The rules for posting entries to the first account will appear on the screen .

The F7 key will not always be available, but ACCOUNTANT, INC. uses it in those areas where we have found it helpful. If the information contained in the Help message is insufficient, look in the Reference Guide section of this manual for further information. Press **RETURN** to get back to our original prompt.

On the bottom left of the screen, the Function window displays the currently selected function, which is the one you originally chose from the General Ledger Main Menu - *Posting Entries*. Above the Function window is the **ESC**ape message. At any time during the input of information to ACCOUNTANT, INC., you can press the top, left-most key on your keyboard (ESC) to get back to the previous menu. In this case, the previous menu is the Main Menu, and this is where we now wish to return. Press **ESC**.

Function key Summary

Keystroke	Action
F1	RESTART the current Section,
F3	RESTART the current Prompt,
F5	(where available) List Account Directory.
ESC	ESCape back to the previous Menu or Main Menu
F7	(where available) Provides information/assistance.

We have now completed our introduction focusing on the standard layout of the ACCOUNTANT, INC. program. You should have a basic understanding of how to avoid potential mistakes and how to get out of areas you entered by accident. You are now ready to begin the tutorials on the three separate ledgers available in ACCOUNTANT, INC. - General Ledger, Accounts Receivable, and Accounts Payable.

We suggest that you complete each of the tutorials which follow in one sitting. Interruptions for phone calls, liquid refreshment, or other items can disrupt the connective thought processes which these tutorials are designed to encourage. You have already conquered the hardest part of the program, understanding the display format. Congratulations!

General Ledger Tutorial

This section is organized in the following order:

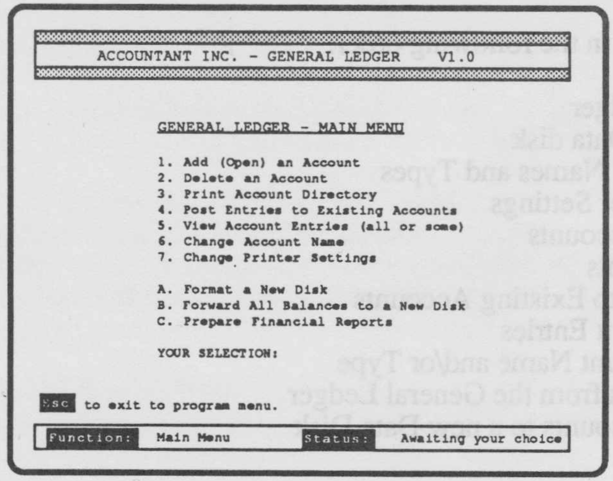
- Loading the Ledger
- Making a new Data disk
- Listing Account Names and Types
- Changing Printer Settings
- Adding New Accounts
- Deleting Accounts
- Posting Entries to Existing Accounts
- Viewing Account Entries
- Changing Account Name and/or Type
- Printing Reports from the General Ledger
- Forwarding Accounts to a new Data Disk
- Conclusion

Should you wish to skip this tutorial, refer to the Reference Guide section in the back of this manual for a condensed description of each of the options available in the General Ledger.

Loading the General Ledger

Begin the tutorial by choosing the General Ledger, **Option 1**, from the ACCOUNTANT, INC. Main Menu. The disk drive light will come on, the disk will spin, and the program will load. Once it is loaded, make sure you remove the program disk from the drive and return it to its protective sleeve.

The General Ledger Main Menu display will appear:



```
ACCOUNTANT INC. - GENERAL LEDGER   V1.0

GENERAL LEDGER - MAIN MENU

1. Add (Open) an Account
2. Delete an Account
3. Print Account Directory
4. Post Entries to Existing Accounts
5. View Account Entries (all or some)
6. Change Account Name
7. Change Printer Settings

A. Format a New Disk
B. Forward All Balances to a New Disk
C. Prepare Financial Reports

YOUR SELECTION:

Esc  to exit to program menu.
Function:  Main Menu          Status:  Awaiting your choice
```

Making a Data disk

Before you can enter data into the General Ledger, you must create a data disk.

You can create additional accounts to suit your needs, and we will give some examples during the tutorial. It will be important to know approximately how many accounts you wish to create in your General Ledger because there is a limit of 240 General Ledger accounts which can be placed on a double-sided Commodore 128 disk. Make sure that you allow for growth in the number of accounts.

As an important note: If you deal with many suppliers to your business, or if you have a large number of customers, you do **not** need to create separate accounts for each supplier or customer. You will be using the Accounts Payable Ledger or Accounts Receivable Ledger to keep track of your respective suppliers or customers. We will show you how this is done in the Tutorial sections of Accounts Receivable and Accounts Payable.

Choose Option A, "Format a New Disk."

A cautionary message will appear and you will be prompted to place a data disk into the drive. Insert a blank disk into the drive and press **RETURN** to continue. You will be prompted to enter a disk name. As a disk name, we strongly suggest using **G/L DATA**.

Enter: **G/L DATA** and press **RETURN.**

If you lose or misplace this disk, you can determine the origin of the disk by looking at the disk directory. Simply start up your Commodore 128 system and place the disk in the drive, and press the **F3** key. You will see the disk directory on the screen, with the first line displayed in inverse. This line contains the disk name and I.D. code. If the disk is named **G/L Data**, you will know that you have found your missing General Ledger data disk. Because the name implies its usage, there is additional assurance that the disk will not be accidentally erased by other individuals who look at it.

The program will next prompt you to "*enter a two character disk I.D.*," or simply press RETURN to continue. This I.D. number can be anything which you desire, but we suggest that you use the last two digits of the fiscal year for which you will be recording entries. Since the year is 1986 when we are writing this documentation, we will enter 86.

Enter: **86** and press **RETURN.**

You will now be prompted to enter a company name.

Enter: **S'Ware Partners** and press **RETURN.**

(Editor's Note: *S'Ware Partners is a fictional company invented solely for use as an example company in this Tutorial. Any resemblance to any company or persons, living or dead, is purely unintentional. Enter your own company name, ficticious or otherwise, if you wish.*)

The screen will now display the company name as it will appear on your future printed reports and ask you, "*Is This Correct (y or n)?*" If the company name is incorrect you will be able to change it by pressing **N**, and reentering the correct information.

Press **RETURN** to format the disk. The disk drive should begin turning indicating the disk is being formatted for use as a General Ledger Data disk.

Look at the **Status window** located on the lower-right hand side of the screen. While formatting, the Status window will note: *formatting disk*. If the format is successful, the display will change to: *initializing accounts*. If a problem or error occurs, it will always be described in the Status window.

In the lower-left hand section of your screen you can see the **Function window**. During the formatting operation, the Function window will display, "*Formatting New Disk.*"

Upon completion of formatting, press **RETURN** to return to the General Ledger Main Menu. At this point, you should temporarily remove the disk from the drive and place on it a disk label with **G/L DATA** and **86** penned in. Note: Make sure that you do not write on the disk with a ball point pen as this can damage your disk, resulting in the loss of your data.

The accounts created during initialization of the General Ledger data disk are the standard accounts found on every ACCOUNTANT, INC. General Ledger data disk that you will format. Descriptions of accounts follow and can also be found in the Reference Guide section of this manual.

Listing Account Names and Types

Choose Option 3, "Print Account Directory"

Be sure your General Ledger data disk is in the drive. First you will have the option to direct your output to either the screen (s) or to your printer (p). Any time you ask ACCOUNTANT, INC. for output that is not specifically designated as printed, you will need to tell the program how you would like to receive your information. When you only need a quick glance at the output, choose the screen option. If you need to file the information or to show it to someone else, choose the printer option. For now, press **S** to display the information on your screen.

Because no two companies are alike, the accounts kept in a General Ledger will be different. There are 19 standard accounts automatically created for your use when you format a General Ledger data disk. You are not required to use any of them, and you can even delete the ones you feel are not relevant to your own General Ledger. These accounts are included because they represent common accounts found in a General Ledger.

The following are found on a General Ledger data disk:

Account Name	Explanation
Checking	Your checking account
Savings	Your savings account
Acc Receivable	Accounts Receivable - amounts owed by customers
Income	General revenue received by a business
Acc Payable	Accounts Payable - amounts owed to suppliers
Notes Payable	Amounts owed to creditors usually with a payment schedule and interest costs
Equity	Difference between deposit and loan accounts
Purchases	Products or services bought for use in the business

Insurance	The cost of insurance purchased.
Entertainment	An expense account for promoting sales or services
Office Exp	Costs associated with running an office
Petty Cash	Deposit account used for small cash payments
Phone	Telephone expenses
Prof Fees	Professional Fees - payments to specialists or consultants
Rent	Monthly rental cost for office space
Salaries	Wages paid to employees
Utilities	The cost of electricity, gas and water
Cash	A general deposit account
Sales	Revenue received by a business for the sale of merchandise or services

The entire list of accounts, along with their definitions, is also found in the Reference Guide.

There are five different *types* of accounts: **Deposit, Loan, Equity, Income,** and **Expense.** Any account that you create must be defined as one of these types.

Deposit: This category includes anything that could be considered an asset. Things that you own, are owed to you, or you have prepaid such as your building, car, checking and savings accounts, downpayments on items, equipment, or monies owed to you are considered assets and are listed as deposit accounts.

Loan: This category includes anything that could be considered a liability. Any type of loan, mortgage, payable, credit account, or money owed by you should be entered as this type.

Equity: Equity is the difference between total assets and total liabilities. This can be positive or negative. Equity is the owner's residual claim against the total assets of a business after payment of all outstanding loans (liabilities). Described in a different way, equity is placed in the General Ledger at its inception, representing the owners interests in the assets of the company. When expenses are deducted from revenues, the amount left over is added (subtracted, if a loss occurs) to the equity account at the end of each fiscal year in order to close the books.

Income: This category encompasses all revenue coming into the business. This includes sales, interest earned, royalties, or rental income.

Expense: This category is for daily costs of doing business. Car repairs, office expenses, meals, entertainment, utilities, and telephone expenses all fall into this category.

These accounts are only the start of your General Ledger. The next steps show you how to personalize the General Ledger to your own needs. Press **ESC** to return to the General Ledger Main Menu.

Changing Printer Settings

Choose Option 7, "Change Printer Settings"

ACCOUNTANT, INC. is initially set up to work with the Commodore MPS series of printers. If you have a Commodore Printer, press ESC to return to the General Ledger Main Menu.

The ability to change the printer settings lets you modify the way reports and listings are printed, and most importantly, it allows any printer to be used with the system.

If you are using a non-Commodore printer, read the descriptions below and then refer to your printer manual for the proper settings. In most cases you will not have to change any settings at all. Pressing RETURN will leave the default or original setting for that option.

The four options available for modification in "Printer Settings" are:

Device Number
The Device Number is given to your printer so the program can find it easily. In general, the device number of a printer is **# 4**, but some printers and interface cards allow you to select a different number by changing a switch or under software control. Refer to your interface/printer manual.

Secondary Address
This is used as a unique way of instructing your printer to perform specific tasks. Normally this is **7**. Commodore printers use the secondary address to instruct the printer to change between graphic and text modes. Refer to your interface/printer manual for the proper value.

File Number
A File Number is a path between your computer and printer, and for most printers this should be **6**. In some cases the value is 134, so refer to your interface/printer manual for more details.

Exchange Upper/Lower case
This setting adjusts for your printer's capability to print upper/lower case letters. Most printers allow normal upper/lower case, so the "**normal**" default setting should be chosen. In some cases, a printer may reverse the normal selection of upper/lower case, so this option allows your reports to be printed correctly. See your printer manual for further details.

For each option, only type in a new value if you are certain that your printer has a different value than that given by ACCOUNTANT, INC.

If you want to leave a value the same as it appears on screen, just press Return when you are prompted for the setting and this will accept the default value.

If you find that you do need to change the printer settings, make sure that you turn your printer off and back on after the new values are saved to the disk. This will clear the old values from the printer and allow you to use the new values the next time you need to print anything.

Enter each number as needed and confirm the information is correct when prompted. Be sure your General Ledger data disk is in the drive because the information will be written onto the disk.

Adding New Accounts

Choose Option 1, "Add (Open) an Account"

Now that you have created a data disk with all of the standard accounts, you will probably need to create additional accounts that are relevant to your own financial tracking needs. Select option #1 from the Main Menu and the program will ask for the "*name of the new account.*"

Enter: **EQUIPMENT** press **RETURN.**

This will appear as upper case regardless of the Caps Lock, Shift Lock, and Shift keys. Next you must define the type of account for Equipment.

DEFINITION MENU

1. Deposit Account
2. Loan Account
3. Expense Account
4. Income Account
5. Equity Account
6. View Definitions of Account Types

Your Selection:

If you are unsure of the account type for your new account, **select option #6** to see explanations of the account types. Since Equipment is an Asset, the account type selected should be a Deposit Account. When you are done viewing the account types, press **RETURN** to go back to the entry screen for Equipment's account and type.

Enter: **1** (for **Deposit**).

Verify that your input information is correct by pressing the Y key and the new account will be created on your General Ledger data disk. You will see the following information displayed while the account is created:

Now Opening Account Named : EQUIPMENT
Account Type : Deposit

After the Equipment account has been created and verified, you will be asked, *"Do you want to open other accounts?"* For our sample partnership, we will create accounts of each type available, so answer by pressing **Y** at the prompt. If you mistakenly pressed **N** and returned to the General Ledger Main Menu, just repeat the previous General Ledger selection, option #1, to "*Add (Open) an Account*."

Note: if you get a message "this disk is not formatted for the General Ledger program" make sure you have the General Ledger data disk in the drive and there is no write protect label over the disk notch.

For each of the following prompts type the entries listed. Explanations follow each of the accounts, so that you may further understand the need for these sample accounts:

Prompt	Entry
New Account	Enter: **BB BANK LOAN** press **RETURN.**
Account Type	Enter: **Loan** selection.
Is this correct (Y/N)?	Be certain. Correct any mistakes and enter **Y**.

(EXPLANATION: This is a business line of credit from the BB Bank. Since it is a bank loan, it is considered a **Loan** account type.)

Prompt	Entry
New Account	Enter: **ADVERTISING** press **RETURN.**
Account Type	Enter: **Expense** selection.
Is this correct (Y/N)?	Be certain. Correct any mistakes and enter **Y**.

(EXPLANATION: This account is used for recording advertising expenditures by our sample company. Since advertising is an on-going expense in a business, it is considered an **Expense** account type.)

Now create an **Income** account.

Prompt	Entry
New Account	Enter: **RENTAL INCOME** press **RETURN.**
Account Type	Enter: **Income** selection.
Is this correct (Y/N)?	Be certain. Correct any mistakes and enter **Y.**

(EXPLANATION: Rental Income occurs because the sample partnership leases part of its space to another firm. The money received for this sub-lease is considered **Rental Income.**)

The final accounts we will create are additional **Equity** accounts.

Prompt	Entry
New Account	Enter: **J SPENCER** press **RETURN.**
Account Type	Enter: **Equity** selection.
Is this correct (Y/N)?	Be certain. Correct any mistakes and enter **Y.**

Prompt	Entry
New Account	Enter: **S EDMOND** press **RETURN.**
Account Type	Enter: **Equity** selection.
Is this correct (Y/N)?	Be certain. Correct any mistakes and enter **Y.**

(EXPLANATION: Since we have a partnership, we must create **Equity** accounts for each partner.)

Answer **N** when asked if you wish to open other accounts.

Deleting Accounts

Choose Option 2, "Delete an Account"

This selection allows you to remove accounts from the General Ledger. You may not wish to use some of the accounts that are created when the data disk is initialized, or you may have added accounts that you no longer need.

Be very careful about deleting accounts. If you delete an account containing valid data, YOU COULD THROW YOUR GENERAL LEDGER OUT OF BALANCE! We suggest only deleting accounts at the beginning, when you start up your ACCOUNTANT, INC. system before entries are made.

Be certain your data disk is in the disk drive, and when you are prompted for the "*Account to Delete:*" (Note: F5 can be used here to view accounts.)

Enter: **EQUITY** and press **RETURN**.

EXPLANATION: Our sample is a partnership with two equity accounts, J Spencer and S Edmond, so we do not need the original Equity account.

The message you receive is ample warning by itself:

```
==========================================
=== CAUTION === CAUTION === CAUTION === CAUTION ==
==========================================
```

<u>When an account is deleted, any entries it contains are also deleted!</u>

This is UNRECOVERABLE and could throw your General Ledger out of balance!

Do you still want to delete this account (y or n)?

Under the double-entry method you have other accounts that contain the offsetting entries to those in the deleted account. If you delete an account that has entries in it, your General Ledger would become out of balance, and you would be unable to restore the integrity of the records you had kept. BE CERTAIN not to delete any accounts that already have entries in them.

At the "Do you still want to delete this account (y or n)" prompt, enter **Y.**

Do not delete any other accounts, and follow the screen prompts to return to the General Ledger Main Menu.

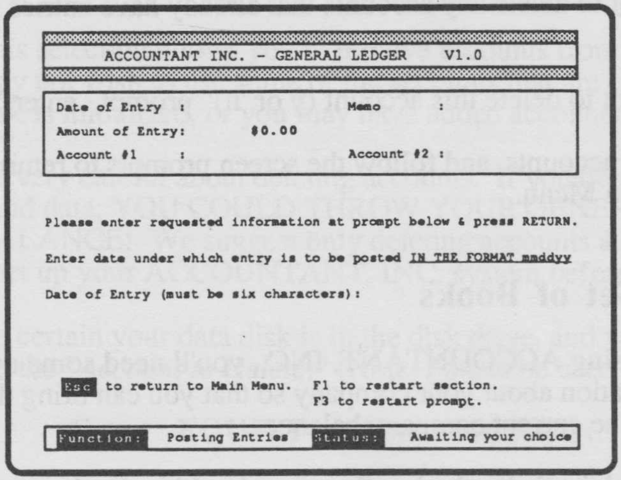
Starting A New Set of Books

When you first begin using ACCOUNTANT, INC., you'll need some up-to-date financial information about your company so that you can bring the system up to date with the current company balances.

This process will be explained shortly, but first you should make these sample entries to see how the process works.

Posting Entries to Existing Accounts

Choose Option 4, "Post Entries to Existing Accounts."



```
        ACCOUNTANT INC. - GENERAL LEDGER    V1.0

 Date of Entry  :                    Memo      :
 Amount of Entry:          $0.00
 Account #1     :                    Account #2 :

Please enter requested information at prompt below & press RETURN.

Enter date under which entry is to be posted IN THE FORMAT mmddyy

Date of Entry (must be six characters):

  Esc  to return to Main Menu.   F1 to restart section.
                                 F3 to restart prompt.

 Function:  Posting Entries   Status:   Awaiting your choice
```

After the posting screen appears, you must give the "*Date of Entry*." Remember to type the date so that the six numbers are in the order MONTH-DAY-YEAR. You <u>must</u> enter leading zeroes (i.e. <u>0</u>6, not just 6), and only the last two digits of the year. We will begin our entries on September 1st, 1986.

Enter: **090186** and press **RETURN**.

Next, you will be asked to enter a *memo* . This is a reference for the transaction you are posting into the General Ledger. It can be up to eight characters. The *memo* entry can be used to cross reference entries in the General Ledger with the Accounts Payable and Accounts Receivable transaction journals. This feature will be discussed in the tutorials for the Accounts Payable and Accounts Receivable ledgers.

In this example we are referring to the equity contribution of J Spencer. J Spencer is making an investment in S'Ware Partners by giving the company $10,000 for working capital.

Enter: **J EQUITY** and press **RETURN.**

You will next be prompted to type in the "*amount of the entry.*"

Before we enter an amount for the first account, press the **F7** key. The Help screen here reminds us of the requirements for entering amounts to be posted. Follow these easy rules to decide if your entry is a positive or negative number. You only need to concern yourself with the first account because ACCOUNTANT, INC. will figure out if the second account should be positive or negative.

If you enter a positive amount (say $10,000) and your first account is a DEPOSIT account, the $10,000 becomes a credit entry and your DEPOSIT account is increased by $10,000. The second account would be affected based on its type. The HELP screen is reproduced below:

ENTER A POSITIVE AMOUNT TO:	ENTER A NEGATIVE AMOUNT TO:
Increase DEPOSIT	Decrease DEPOSIT
Increase LOAN	Decrease LOAN
Increase INCOME	Decrease INCOME
Decrease EXPENSE	Increase EXPENSE

This is an important point, which we cannot emphasize enough. Use only the first account to determine if your entry is positive or negative. Press **RETURN** to return to the Posting Entries screen.

Enter: **10000** and press **RETURN.**

This entry is equivalent to entering $10,000. The decimal point and decimal places are implied and recognized by ACCOUNTANT, INC. You will not be able to type the dollar sign or the comma; they are not allowed. Alternative entries could have been 10000.00, 10000.0, or 10000.

ACCOUNTANT, INC. will now ask for the first account name," *Post to Account #1*:"

Enter: **CHECKING** and press **RETURN.**

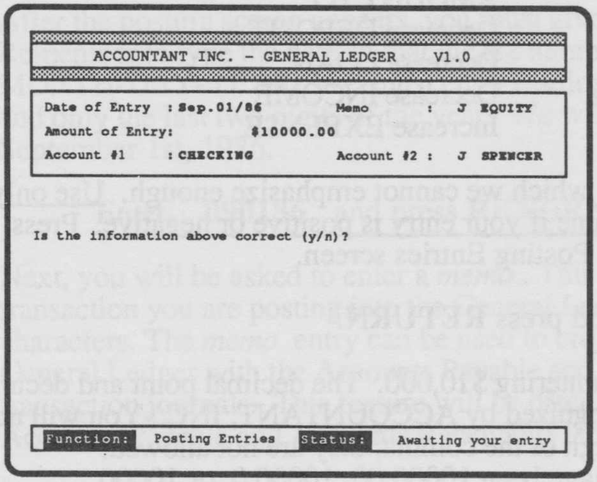
For the prompt, "*Post to Account #2*:"

Enter: **J SPENCER** and press **RETURN.**

ACCOUNTANT, INC. will automatically determine if the entry to the second account is a positive or negative. Since the first account is a deposit account (CHECKING), and the second account is an equity account (J SPENCER), ACCOUNTANT, INC. knows that an increase in a deposit account can only be offset by a corresponding increase in an equity account.

(Note: When an Equity account is one of the accounts you are posting to, it must always be the second account. All other double entries can be posted with either account first.)

Finally, you are asked to verify that the information displayed in the window is correct. Your display should look like the following:



```
ACCOUNTANT INC. - GENERAL LEDGER     V1.0

Date of Entry   : Sep.01/86         Memo       :  J EQUITY
Amount of Entry:            $10000.00
Account #1      : CHECKING          Account #2 :  J SPENCER

Is the information above correct (y/n)?

Function:  Posting Entries   Status:   Awaiting your entry
```

Correct any mistakes in your entries by answering **N**. When the screen looks like the one displayed above, press **Y** to continue. The status window will confirm that the posting is going to the disk to be saved. When the actions are complete, you will be returned to the "*Date of Entry*."

Repeat the posting of entries to the General Ledger with the following entries.

Prompt	Entry
Date of Entry	Enter: **090186** press **RETURN.**
Memo	Enter: **S EQUITY** press **RETURN.**
Amount of Entry	Enter: **10000** press **RETURN.**
Post to Account #1	Enter: **CASH** press **RETURN.**
Post to Account #2	Enter: **S EDMOND** press **RETURN.**
... correct (Y/N)?	Correct any mistakes and enter **Y**.

(EXPLANATION: S Edmond is also making an investment of $10,000 into the company so the funds are "coming from" the S Edmond account and "going to" the cash account. This equity investment goes into the CASH account, which is a deposit account. It could also have been deposited into checking or any deposit account. The amount is positive since the deposit account is increased. The equity account is also increased.)

Prompt	Entry
Date of Entry	Enter: **090186** press **RETURN.**
Memo	Enter: **CRAY** press **RETURN.**
Amount of Entry	Enter: **20000** press **RETURN.**
Post to Account #1	Enter: **BB BANK LOAN** press **RETURN.**
Post to Account #2	Enter: **EQUIPMENT** press **RETURN.**
... correct (Y/N)?	Correct any mistakes and enter **Y**.

(EXPLANATION: BB Bank loaned us $20,000, which we used to buy an office computer system for our bookkeeping. The amount is positive because we are increasing a loan. ACCOUNTANT, INC. knows to increase the deposit account. If the accounts were reversed, the amount would still be positive as we are increasing an asset.).

Prompt	Entry
Date of Entry	Enter: **090286** press **RETURN.**
Memo	Enter: **RIBBONS** press **RETURN.**
Amount of Entry	Enter: **-20** press **RETURN.**
Post to Account #1	Enter: **MONEY MARKET** press **RETURN.**
Post to Account #2	Enter: **EQUIPMENT** press **RETURN.**
... correct (Y/N)?	Correct any mistakes and enter **Y.**

(EXPLANATION: We purchased parts for some office equipment. The negative value implies that we will decrease the deposit account Money Market. ACCOUNTANT, INC. will automatically increase the deposit account Equipment. If the accounts were reversed then the amount would become positive because we are increasing the Equipment deposit account.)

After this last entry, you will receive the following message:

> The file named MONEY MARKET is not open on this disk.
>
> 1. Open a new account now named MONEY MARKET
>
> 2. Change the name of the account to which this entry should be posted.
>
> Your Selection:

Choosing Option 1 will let you to create a new account with the name MONEY MARKET, since this account does not currently exist. Option 2 will allow you to change the name of the account for posting, which is what we want to do now. Let's assume that the proper name of the account for posting should be CASH.

Enter: **2.**

When prompted for the account to post the entry to,

Enter: **CASH** press **RETURN.**

The edited information will be posted to the General Ledger data disk and you will be returned to the "*Date of Entry* ." Note that we are writing a check in this entry.

Prompt	Entry
Date of Entry	Enter: **090386** press **RETURN.**
Memo	Enter: **CK 1001** press **RETURN.**
Amount of Entry	Enter: **-1500** press **RETURN.**
Post to Account #1	Enter: **RENT** press **RETURN.**
Post to Account #2	Enter: **CHECKING** press **RETURN.**
... correct (Y/N)?	Correct any mistakes and enter **Y.**

(EXPLANATION: We paid our monthly rent. Here we used the Memo to record the number of the check. The amount is negative because we are increasing an expense account. Checking, a deposit account, is obviously decreased. If we reversed the accounts, the amount would remain negative as we are still decreasing a deposit account.)

Prompt	Entry
Date of Entry	Enter: **090486** press **RETURN.**
Memo	Enter: **SEP RENT** Press **RETURN.**
Amount of Entry	Enter: **500** press **RETURN.**
Post to Account #1	Enter: **RENTAL INCOME** press **RETURN.**
Post to Account #2	Enter: **CASH** press **RETURN.**
... correct (Y/N)?	Correct any mistakes and enter **Y**

(EXPLANATION: This is the monthly income we receive for the sub-lease of our office space. The income account, RENTAL INCOME, is increased so the amount is positive. ACCOUNTANT, INC. also increases the deposit account, CASH.)

Prompt	Entry
Date of Entry	Enter: **091886** press **RETURN.**
Memo	Enter: **TRANSFER** press **RETURN.**
Amount of Entry	Enter: **-5000** press **RETURN.**
Post to Account #1	Enter: **CHECKING** press **RETURN.**
Post to Account #2	Enter: **CASH** press **RETURN.**

(EXPLANATION: We transfer funds from CHECKING to CASH. The amount is negative because we are decreasing the deposit account, CHECKING. CASH, which is also a deposit account, is increased. The program knows that if one deposit account is increased, the other must be decreased. If the accounts were reversed then the amount would positive.)

Accounts Receivable and Payable Ledger Entries

The next two entries are from the Accounts Receivable Transaction Journal example found in the Accounts Receivable Tutorial. You'll be entering sales into that ledger and will get a Transaction Journal Report at the end. These entries below represent the totals of the entries made into the Accounts Receivable Ledger for this day which is shown in the Transaction Journal. Refer to the Accounts Receivable tutorial for details.

Prompt	Entry
Date of Entry	Enter: **102986** press **RETURN.**
Memo	Enter: **ARTJ 1** press **RETURN.**
Amount of Entry	Enter: **504.90** press **RETURN.**
Post to Account #1	Enter: **ACC RECEIVABLE** press **RETURN.**
Post to Account #2	Enter: **SALES** press **RETURN.**
... correct (Y/N)?	Correct any mistakes and enter **Y.**

(EXPLANATION: This is the total amount invoiced on 10/29/86. We want to increase the deposit account, ACC RECEIVABLE, therefore the amount is positive. The income account, SALES, will also be increased.

Prompt	Entry
Date of Entry	Enter: **102986** press **RETURN.**
Memo	Enter: **ARTJ 1** press **RETURN.**
Amount of Entry	Enter: **45.00** press **RETURN.**
Post to Account #1	Enter: **CASH** press **RETURN.**
Post to Account #2	Enter: **ACC RECEIVABLE** press **RETURN.**

(EXPLANATION: This is the total payment received on 10/29/86. We want to increase (debit) the deposit account, CASH, therefore the amount is positive. The deposit account, ACC RECEIVABLE, is decreased (credited).

The last three entries are from the Accounts Payable Transaction Journal example found in the Accounts Payable Tutorial. You'll be entering purchases into that ledger and these entries below represent the totals of the entries made into the Accounts Receivable Ledger for this day.

Prompt	Entry
Date of Entry	Enter: **111386** press **RETURN.**
Memo	Enter: **APTJ 1** press **RETURN.**
Amount of Entry	Enter: **775.00** press **RETURN.**
Post to Account #1	Enter: **ACC PAYABLE** press **RETURN.**
Post to Account #2	Enter: **ADVERTISING** press **RETURN.**

(EXPLANATION: This is the amount billed to ADVERTISING, an expense account. We enter the account information in the order it appears in the Accounts Payable Transaction Journal. The amount is positive as we are increasing the liability account, ACC PAYABLE (Accounts Payable). The ADVERTISING account is also increased. If ADVERTISING was entered first, it would have been as a negative number in order to increase it.)

Prompt	Entry
Date of Entry	Enter: **111386** press **RETURN.**
Memo	Enter: **APTJ 1** press **RETURN.**
Amount of Entry	Enter: **593.32** press **RETURN.**
Post to Account #1	Enter: **ACC PAYABLE** press **RETURN.**
Post to Account #2	Enter: **PURCHASES** press **RETURN.**

(EXPLANATION: This is the amount of invoices that apply to the expense account, PURCHASES. The amount is positive as we are increasing the liability account, ACC PAYABLE. The PURCHASES expense account is also increased.)

Prompt	Entry
Date of Entry	Enter: **111386** press **RETURN.**
Memo	Enter: **APTJ 1** press **RETURN**
Amount of Entry	Enter: **-593.32** press **RETURN.**
Post to Account #1	Enter: **CHECKING** press **RETURN.**
Post to Account #2	Enter: **ACC PAYABLE** press **RETURN.**

(EXPLANATION: This is the sum of the payments made on 11/13/86. The amount is negative because we are decreasing the deposit account, CHECKING. The liability account, ACC PAYABLE is decreased also.)

When you have completed these entries, press **ESC** to return to the General Ledger Main Menu.

There is no set order for listing the accounts as #1 or #2 when posting. You just have to double check to make sure you are following the conventions for increasing and decreasing the first account. ACCOUNTANT, INC. will always figure out if the second account should be increased or decreased.

Entering Accounts With Existing Balances

On the day you start using ACCOUNTANT, INC., you may have some money in your checking account, you probably have some assets like equipment and accounts receivables; some liabilities like loans and accounts payable and other balances.

To accurately enter your beginning balances in ACCOUNTANT, INC. you would need an up-to-date Trial Balance of your company. This is prepared by taking the balances of each account in the General Ledger which you may, at this point, keep on paper.

You can begin using ACCOUNTANT, INC. by simply entering account information as if no accounts had prior balances or by opening an account with a single entry. You don't have to use the Double Entry system to store your account information. However the TRIAL BALANCE in the financial reports section will not balance so one of the Equity Accounts is used to help you open your books and close them at the end of a year.

Simply take the balance of each account and enter it as you would any transaction. If it is the balance of your checking account you would:

-- enter the amount as a positive -- because you are increasing the balance of a deposit account.
-- Post it to the Checking Account first (Account #1).
-- Post it to an Equity Account second (Account #2).

Make an entry for every account that has a balance in it. ALWAYS post it to the appropriate account first and the Equity Account second.

Later you'll see how Equity is used to close Income and Expense accounts at the end of the year.

Correcting Entries

From time to time you will probably make a posting error, such as entering a positive number when you intended to enter a negative. Hopefully you'll catch the mistake right away while it's easy to trace. Otherwise these mistakes will frequently show up in the Trial Balance or in the account histories. Although if you entered the wrong amount, it won't put the Trial Balance out of balance so you show be careful when you make entries.

In a traditional bookkeeping system, incorrect entries are never erased. Generally a line is drawn through the entry and a "Contra" or "Correcting" entry is made to offset the mistake. This is so that the books will have a good "Audit Trail" so an accountant can examine each transaction.

ACCOUNTANT, INC. uses the same procedure for correcting incorrect entries. You cannot erase an entry, but you can make a "Correcting" one.

It is actually easier to zero out the offending entry by simply making another entry with exactly the opposite results. If you made this entry:

Memo: Tires
Amount: 100
Account #1 Checking
Account #2 Repairs

Since you should have entered a negative number, you should make this entry to correct it:

Memo:	CORRECT
Amount:	-100
Account #1	Checking
Account #2	Repairs

Then you can make the correct entry again:

Memo:	Tires
Amount:	-100
Account #1	Checking
Account #2	Repairs

Of course making one entry for -200 would have the same results. But sometimes it's easier to figure out what you did later on if you make the two entries.

Refer to the appendix for more details on making corrections.

Viewing Account Entries

Choose Option 5, "View Account Entries (all or some)"

Now that you have entered data into specific accounts in your General Ledger, you may need to check or verify the information. You may want to print out a register of a particular account, or you may want to see the last five entries of that account. Enter the account name that you wish to view.

For example,

Enter: **CASH** and press **RETURN.**

ACCOUNTANT, INC. will tell you there are five entries in the cash account, and you must respond with the number of entries you want to see.

Enter: **5** and press **RETURN.**
Enter: **S** so you see the information on your screen.

```
============================================
================ S'Ware Partners ================
================= Cash Account =================
============================================

Date          Memo              Amount
090186        S EQUITY       $10000.00
090286        RIBBONS           $20.00
090486        SEP RENT         $500.00
091886        TRANSFER        $5000.00
102986        ARTJ 1            $45.00

Account Balance..................  $15525.00
```

The screen will clear. You will see a header, which includes the company name and the account name. The account history is displayed in descending order ; the oldest entry is on top. The date, memo, and amount of the transaction(s) comprise this account history. You can also see the account balance at the bottom of the display. Remember, the amounts will not equal the account balance if you do not choose to see all of the entries. You can press **P** to get a copy of the listing on your printer or **V** to see a listing of an other account.

If the account you entered is not on the data disk currently in the drive or if there are nc entries in that particular account, you will see a warning message and you will be reprompted for the account name you wish to view. Press **ESC**ape to return to the Main Menu.

Changing Account Names

Choose Option 6, "Change Account Name"

We can now enter, view and print out information in the General Ledger, but what if we need to change information relating to the accounts that we have already created? Let's suppose that the bank loan we received was actually from AA Bank, not BB Bank.

First, you will be prompted for the "*Old Name of Account*"

Enter: **BB BANK LOAN** and press **RETURN.**

At the Prompt, *"Enter the NEW name for the account* "

Enter: **AA BANK LOAN** and press **RETURN.**

Confirm the changes by pressing **Y** to continue.

If you look at the Function and Status windows, you can confirm that the account name has been changed. Press **ESC**ape to return to the Main Menu

When you do this procedure on your own personal data disks, you may run into a situation where the account that you want to change is not on the current data disk and you will get an Error Report. You may have only made a typo while entering the old account name, and thus you will have the following choices:

1. Change New Account Name
2. Change Old Account Name
3. Abort and return to Main Menu

Your Selection:

If you try to rename an account to a name that already exists on your data disk, you will see the following options.

1. Return to Main Menu (Account name will NOT be changed)
2. Change the new account name
3. View account directory
4. Restart this section

Your Selection:

If either of these situations occur, review the information presented on the screen and take the appropriate action.

Note that you cannot change an account type. This ability would cause the entire bookkeeping system to be corrupted. For example, if you changed a loan account to a deposit account it would turn your debts into assets. Although that might be tempting, it's not a legitimate accounting practice.

Prepare Financial Reports

Printing Reports from the General Ledger

The financial reports created by ACCOUNTANT, INC. are clear and concise documents that detail the condition of a company. The four reports contain the balance listing of revenue and expenditures, the listing of all expense accounts, the statement of assets and liabilities, and the income statement.

These reports are easy to generate and give you an exact accounting of each area of the business: the income and expenses, the assets and liabilities, and the condition of the books. This is all the information you would need to analyze before discussing any financial matter with your accountant.

Choose Option C, "Prepare Financial Reports"

Follow the screen prompts for entering the date to be printed on the reports. For our example, you can use the date October 1, 1986 (100186). You will then see the Financial Reports Menu:

```
Financial Report Menu

     1. Trial Balance
     2. Listing of Expense Accounts Only
     3. Statement of Assets and Liabilities
     4. Income Statement
     5. Prepare ALL reports (printer only)

Your Selection:
```

Trial Balance

Let's start with selection **1**, the Trial Balance. Choose the screen display option, **S**. What you should see is the following screen:

```
==============================================
=============== S'Ware Partners ===============
============== TRIAL BALANCE ==============
==============  As of Oct. 01/86  ===============
==============================================

ACCOUNT NAME TYPE                BALANCE

Checking        Deposit       $2906.68
Acc receivable  Deposit        $459.90
Acc Payable     Loan                          $775.00
Purchases       Expense        $593.32
Rent            Expense       $1500.00
Equipment       Deposit      $20020.00
AA Bank Loan    Loan                        $20000.00
Advertising     Expense        $775.00
Rental Income   Income                        $500.00
J spencer       Equity                      $10000.00
S edmond        Equity                      $10000.00
Cash            Deposit      $15525.00
Sales           Income                        $504.90
                          ____________________________
>>> TOTALS                   $41779.90      $41779.90
```

The Trial Balance is a report that verifies that your debits equal your credits. It is a way to check the accuracy of all postings. For each account with a non-zero balance, you will see the account type and account balance. At the end of the report you will see the totals for each side of the balance sheet.

Even though your ledger balances, an error can still exist, such as a posting to the wrong account. If your ledger is found to be out of balance, you need only review the postings and entries since the last trial balance in order to locate your error. The purpose of frequent trial balances is to minimize the amount of effort which is needed to correct an error. Therefore, you should regularly print the Trial Balance, and store the printouts in a safe place.

Press **ESC** to return to the Financial Reports Main Menu.

Listing of Expense Accounts

Choose selection 2, the Listing of Expense Accounts Only. Choose the screen display option, S. What you should see is the following screen:

```
============================================
================= S'Ware Partners ================
=============Listing Of Expense Accounts ============
================  As of Oct. 01/86  ================
============================================

Account Name                              Account Balance

Purchases                                     $593.32
Rent                                         $1500.00
Advertising                                   $775.00

Total Expenses:                              $2868.32
```

This listing summarizes all of the expenses that have occurred since your accounts were originally opened in the General Ledger, or since your disk was last forwarded. For each expense account, you will see the account balance. The total expenses are summed up at the end of the report.

This report can be used to track the proper entry of expenses and assist (in combination with the trial balance) in determining where data entry errors have occurred.

Press ESC to return to the Financial Reports Main Menu.

Statement of Assets and Liabilities

Choose selection 3, the Statement of Assets and Liabilities. Choose the screen display option, S. What you should see is the following screen:

```
==============================================
================= S'Ware Partners =================
===========Statement of Assets and Liabilities==========
================= As of Oct. 01/86 ================
==============================================

                         Assets
   Checking                          2906.68
   Acc Receivable                     459.90
   Equipment                        20020.00
   Cash                             15525.00

   >>> Total Assets:                          $38911.58

                       Liabilities
   Acc Payable                        775.00
   AA bank loan                     20000.00

   >>> Total Liabilities:                     $20775.00
                                              =========
   >>> Net Worth:                             $18136.58
```

This statement is also referred to as the Balance Sheet and displays the assets, liabilities and net worth of a business from the General Ledger. It is a good way to determine the financial standing of a company.

The assets listed are all of the accounts defined as deposit accounts. The liabilities are loan accounts, and the difference between the two is your net worth or equity.

Press ESC to return to the Financial Reports Main Menu.

Income Statement

Choose selection **4**, the Income Statement. Choose the screen display option, S. What you should see is the following screen:

```
==============================================
================ S'Ware Partners ================
================ Income Statement ================
========= For the Period Ended Oct. 01/86 ===========
==============================================

                      Income

Rental Income                          500.00
Sales                                  504.90

>>> Total Income:                               $1004.90

                      Expense

Purchases                              593.32
Rent                                  1500.00
Advertising                            775.00

>>> Total Expenses:                             $2868.32
                                               ==========
>>> Net Income:                                ($1863.42)
```

This report summarizes the sales/income activity of your business. It details all of the income-producing and expense entries. The Income Statement is used to determine the current profitability of a company.

Press **ESC** to return to the Financial Reports Main Menu. Press **ESC** to return to the General Ledger Main Menu.

Prepare All Reports (printer only)

The last item in the Finanacial Report Menu will produce all of the reports on your printer without having to go through the many steps described above. It is the easiest way to go about getting a clear and concise summary of your financial condition.

The screen will inform you which report is being printed, and you can control the paper advance (also called line feeds) of your printer using the up-arrow key. The up-arrow key is found directly above and to the left of the return key.

The printed reports should look like the examples shown in this tutorial.

When the printing has ended, press **ESC** to return to the Financial Reports Menu, and press **ESC** again to return to the General Ledger Main Menu.

Forwarding Accounts to a new Data Disk

Choose Option B, "Forward All Balances to a New Disk"

This option allows you to forward the balances of all of your General Ledger accounts to a new General Ledger data disk. Only the account balances are forwarded; all entries on the old data disk remain only on that disk. The old General Ledger data disk should, therefore, be kept in a safe place for reference purposes.

You will want to forward your General Ledger account balances under one or both of the following conditions.

- You have less than 50 blocks of free space on your data disk
- You wish to begin a new fiscal year (or quarter) and want to start recording your entries on a separate disk.

An unused ACCOUNTANT, INC. General Ledger data disk has 1297 free blocks. Accounts Payable and Accounts Receivable data disks both start off with 1325 free blocks. To find the number of free blocks on your data disk, first press the reset button located on the side of your Commodore 128 next to the on/off switch, and place the disk in question in the drive.

Important note: You may want to wait until you have completed your session with ACCOUNTANT, INC. before checking the disk space because the reset button causes any program in memory to be lost. If you are at a convenient stopping point then let's continue.

Press the **reset** button.

The screen clears. Wait until you see the word, "READY."

Press the **F3** key.

You will see the word, "DIRECTORY" along with the listing all of the accounts. The number of free blocks is the last item in the disk directory.

You'll need to reload the ACCOUNTANT, INC. program again. Insert the master into the drive and use the same loading instructions at the beginning of the manual. When the General Ledger module is loaded, select **Option B** again to "Forward All Balances to a New Disk."

It is strongly suggested that you back up all of your General Ledger data disks before forwarding. It only takes a moment to backup, and it will save you hours of frustration if you need to use the original disks again. Disks can be backed up using any commercial disk copying program.

When you forward a disk, you will first be requested to *"leave the OLD data disk in the disk drive and press RETURN when ready."*

Once the balances have been read, you will be prompted to insert the new disk in the drive and press RETURN to continue. Any existing data on this new disk will be lost, so be certain that you are using a new disk for your new General Ledger data disk. You will be prompted for the following items, as if you were initializing a new General Ledger data disk:

Item	Suggested Input
Disk Name (Maximum 15 characters)	G/L DATA
Two Character I.D.	last two digits of fiscal year

Press RETURN to format and forward the disk.

Once it is verified that the balances have been forwarded to a new General Ledger data disk, you will be reminded to *"label the OLD disk as being 'forwarded'."* The entries in the old disk can still be reviewed if the need occurs.

Closing Out A Period

At the end of the year or accounting period you may want to forward your balances so you don't have to re-enter each account and its balance. At the same time you may want to "close" your income and expense accounts by making the balances zero in those accounts.

Companies bring the balances of income and expense accounts to zero at the end of each year, so they are able to measure the income versus expenses during a specific accounting period. Those figures can be compared with an earlier period or used to project a future period of the same duration.

Measuring the difference between income and expense in a given period of time tells you how much profit you have made during that period. You can see that the "Income Vs. Expense" report in the Financial Reports Section tells you these results. This is a very useful means of generating information for preparing your tax returns as well.

Only income and expense accounts should be brought to zero. The balances of assets, liabilities and equity accounts are carried forward to the next year. You will use one of your Equity Account to close out a year.

First, print out a current copy of all the financial reports.

These reports will provide the account balances you need to accurately post the closing entries. You should also keep these printed reports as a record of your year end financial status.

Next, forward all balances as explained in the previous section.

Then, using the Post Entries section (Menu Option 4), close your Expense accounts by posting the balance of each account as a Positive number. Post the Expense account first and the Equity account second. In this example use the J Spencer account.

Example: Your Rent Expense account shows a balance of $-1,500. So make this entry

Amount: 1500
Account #1: Rent
Account #2: J Spenser

The positive entry will offset the balance of $-1,500 and effectively zero out the Rent account.

Do this for each Expense account. The Purchases Expense account has a balance of $-593.32 and the Advertising Expense account has a balance of $-775.00 so post a positive entry to each account, using an Equity as the second account. You can use either J Spencer or S Edmond since they are both Equity accounts or open another one.

Then close all the Income accounts by posting the balances of each as a negative number.

Example: Your Rental Income account has a balance of $500.

Amount: -500
Account #1: Rental Income
Account #2: J Spenser

And the Sales account has a balance of $504.90 so you should make a negative entry to zero out that account.

Note that an expense account generally has a negative balances when you view the accounts. In the financial reports the minus sign is dropped.

When you have finished closing all the Income and Expense accounts, run another statement of Income and Expense to be sure that all balances are zero. Now you are ready for a new year. You should put away your original data disk for safekeeping because it contains all of last year's entries in case you need to refer to them.

Leaving the General Ledger

You can leave the General Ledger section of ACCOUNTANT, INC. by pressing the **ESC**ape key whenever the General Ledger Main Menu is on the screen. This feature makes it easy to switch between sections of ACCOUNTANT, INC.

You have two options at this point. Press **ESC** to return to the General Ledger Main Menu. Or press **RETURN** to go to the Program Menu; the menu that transfers you between sections of ACCOUNTANT, INC. **Make sure to place the program disk in the drive if you decide to go to the Program Menu.**

Disk and Data Care

It is very important to maintain current back up copies of data disks. Each time you finish using the program, make at least one copy of the data disk and put it away in a safe place.

Data can easily be lost if the disk is subject to dust, dirt, moisture, fingerprints, physical scratches or drop outs on the disk surface. A sign of a damaged data disk is the inability to recover entries that have been made to the disk, such as when a report is being compiled because that is when the program reads the entire data disk for information. If this happens, you can go to the back up disk and enter any missing data.

In addition to keeping at least one back up copy of all your data disks, it is recommended that you print out the financial statements and account histories frequently and put them aside. If for some reason all your back up copies were lost, you could reconstruct a financial history using the print outs. It would be tedious but at least you would have a record of transactions.

Disks can be backed up using any commercial copy program.

Conclusion

You have now completed the Tutorial for the General Ledger section of ACCOUNTANT, INC. Each of the options available to you in the General Ledger has been covered in-depth and is also listed in the Reference Guide section of the manual. Since many of the options that you used here are repeated in the Accounts Receivable and Accounts Payable Tutorials, you have actually learned the majority of requirements needed to use ACCOUNTANT, INC. for your accounting needs. Before proceeding on to the next tutorial, you may want to stop here and get refreshment. Relax! You already have the major part of your learning behind you.

Accounts Receivable Tutorial

If you open your manual General Ledger to the account titled "Accounts Receivable," you will see a lot of debit and credit entries which, when added together and summed, arrive at the balance of all your customer's unpaid accounts.

But the total of say $10,532.23 doesn't tell the manager who owes this money to the company, how long they have owed it, whether credit has been approved for this customer, or how much credit exists.

There are a lot of questions that cannot be answered by a General Ledger alone. To overcome this problem a business must maintain a subsidiary ledger. The Accounts Receivable ledger is such a subsidiary ledger and is designed to answer all of the aforementioned questions.

Normally the subsidiary ledger entitled Accounts Receivable contains a number of pages, one for each customer who has credit owing to the business. Each page in the ledger will show the name, address, phone number, credit limit, present balance, and individual purchases and/or payments made. A quick glance at any page can enable us to see where we stand with that customer.

Since the advent of microcomputers, much more information is readily available, such as aged listings, balance listings, customer mailing lists, and account flagging.

Aged listings are reports based on the time passed since the date of sale. Flagging is simply a way of having the computer tell you that there is something unusual about an account. It can be used to find accounts that are overdue, accounts that have credit balances, or even accounts that have surpassed their credit limit.

In order to help you learn to use the Accounts Receivable ledger properly, this section is organized in the following manner:

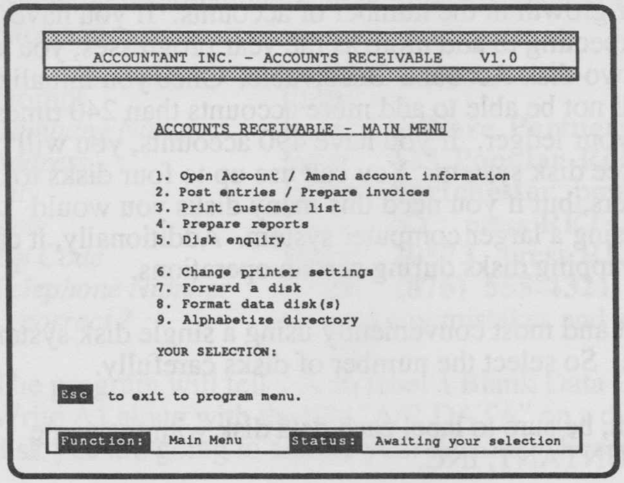
- Loading the Ledger
- Making a new Data Disk
- Identifying Disks
- Changing Printer Settings
- Opening Accounts and Amending Information
- Printing Customer List
- Alphabetizing Customer List
- Discussion of Posting
- Creating Reports
- Forwarding Accounts to a new Data Disk
- Leaving the Accounts Receivable
- Conclusion

Should you wish to skip this tutorial, refer to the Reference Guide section further on in this user manual for a condensed description of each of the options available in the Accounts Receivable.

Loading the Accounts Receivable Ledger

Begin the tutorial by choosing Accounts Receivable, **Option 2**, from the Main Menu of ACCOUNTANT, INC. The disk drive light will come on, the drive will spin, and the Accounts Receivable program will load. Once the program has loaded, remove the program disk from the drive and place it back in its protective jacket. Press Return to see the Accounts Receivable menu.

The Accounts Receivable Main Menu display will look like this:



```
ACCOUNTANT INC. - ACCOUNTS RECEIVABLE     V1.0


          ACCOUNTS RECEIVABLE - MAIN MENU

          1. Open Account / Amend account information
          2. Post entries / Prepare invoices
          3. Print customer list
          4. Prepare reports
          5. Disk enquiry

          6. Change printer settings
          7. Forward a disk
          8. Format data disk(s)
          9. Alphabetize directory

          YOUR SELECTION:

Esc  to exit to program menu.

Function:  Main Menu      Status:  Awaiting your selection
```

Moving around the screen is similar to moving around the General Ledger module. Options and Instructions are always on screen. And you can always press the ESCape key to leave a section.

Making a New Data Disk

Before you can enter data into the Accounts Receivable, you must create a data disk. ACCOUNTANT, INC. allows you to use more than one disk for all of the accounts in the Accounts Receivable subsidiary ledger.

There is a limit of 240 Accounts Receivable **accounts** which can be placed on an Accounts Receivable data disk. The number of **entries** to each of the accounts is unlimited, because you can carry forward the balance of an account to a new disk. See the "Forwarding a Data Disk" section of this tutorial or the reference guide.

Be certain you allow for growth in the number of accounts. If you have 220 accounts and are expecting to add more as the year progresses, you will probably want to use a two-disk Accounts Receivable. Once you initialize your data disks, you will not be able to add more accounts than 240 times the number of disks in your ledger. If you have 490 accounts, you will need to use at least a three disk system. You can use up to four disks to hold all of your customers, but if you need this many disks you would probably benefit from using a larger computer system. Additionally, it can become complicated swapping disks during certain operations.

The program works best and most conveniently using a single disk system with up to 220 accounts. So select the number of disks carefully.

With a multi-disk system, be sure to label each data disk with the name given to you by ACCOUNTANT, INC.

Choose Option 8, "Format data disk(s)."

After reminding you of the limit of 240 accounts to a data disk, ACCOUNTANT, INC. will be ask you for the, "*Number of disks required*" to hold all of your accounts. For this tutorial, you will only need one disk, so

Enter: **1** and press **RETURN**.

Next, you will be asked if you wish to assign a name to the data disk. For identification purposes similar to those in the other sections, we will want to give our Accounts Receivable ledger disk a name. This name will make the disk easily identifiable if it is misplaced or mislabelled. Enter **Y**, and when prompted, "*Disk Name (maximum 12 characters)* :"

> Enter: **A/R DATA** and press **RETURN**. Make sure the name is correctly displayed and press **Y**.

The next information requested is your company's name, address and phone number. Note: this is your company's name, not one of your customers. Since we are using a sample company for this tutorial, enter the following information at the prompts (or enter your own corporate information).

Prompt	Entry
Company Name	Enter: **S'Ware Partners** press **RETURN**.
Address	Enter: **123 Popular Road** press **RETURN**.
City	Enter: **Portchester** press **RETURN**.
State	Enter: **NY** press **RETURN**.
Zip Code	Enter: **10573** press **RETURN**.
Telephone Number	Enter: **(876) 555-4321** press **RETURN**.
... correct ?	Correct any mistakes and enter **Y** when done.

The program will tell you to label a Blank Data Disk: **Data Disk # a1**. Write A1 along with the title "A/R DATA" on a disk label and place it on the disk you are going to use for your Accounts Receivable ledger data.

If you use a multiple-disk ledger when you create your own data disks, be sure to put the correct number on the labels for each disk. The status window will always remind you which disk it is using, so you will never have to worry if you are using the wrong data disk. Also remember that the formatting process will erase any information currently on the disk.

Insert your disk to be intialized into the drive and press **RETURN** to continue. Upon completion of the formatting process, you will return to the Accounts Receivable Main Menu.

Identifying Disks

If you mislabel or misplace this disk, you can determine if it is an Accounts Receivable disk. Disk Enquiry allows you to examine any disk to see if it is an Accounts Receivable data disk. If it finds a valid data disk, it will display the Disk Name, Identification number, Company Name, Total number of disks in the ledger system, last transaction journal number (if it is the "A" disk of a multi-disk system), and the number of accounts on the disk.

Choose Option 5, "Disk enquiry"

First "*Insert the disk in question into the drive and press <RETURN> when ready.*" Leave the Accounts Receivable data disk in the disk drive. Press **RETURN** to continue and the screen will display the following information:

```
DISK NAME              : A/R Data
DISK I.D.              : a1
COMPANY  NAME          : S‘Ware Partners

TOTAL # OF DISKS IN SYSTEM          : 1
LAST TRANSACTION JOURNAL #          : 0
NUMBER OF ACCOUNTS ON THIS DISK : 0
```

If the **Disk Enquiry** does not find a proper disk, the display will read:

This disk is not formatted for the Accounts Receivable program.

If the disk is not properly inserted into the drive, the display will read:

A Disk Drive Error Has Occurred

The Status window will detail the problem: **drive not ready** or **read error**. Try removing and reinserting the disk. This may line it up correctly. Press **any key** to return to the Accounts Receivable Main Menu.

Changing Printer Settings

Choose Option 6, "Change printer settings"

ACCOUNTANT, INC. is initially set up to work with the Commodore MPS series of printers. If you have a Commodore Printer, press ESCape to return to the Accounts Receivable Main Menu.

The ability to change the printer settings lets you modify the way reports and listings are printed, and most importantly, it allows any printer to be used with the system. The available printer settings include the settings discussed in the General Ledger tutorial and three additional settings needed by the Accounts Receivable section of ACCOUNTANT, INC.

For more detailed information regarding printer settings, refer to the appendix, "Common Printer Settings."

The following three commands are the same commands found in the General Ledger and are repeated here for clarity.

Device Number
The Device Number is a number given to your printer so the program can reference it easily. In general, the device number of a printer is device # **4**, but some printers and interface cards allow you to select a different device number by either changing a switch or under software control. Refer to your interface/printer manual for the proper device number.

File Number
A File Number is a pathway between your computer and printer, and for most printers this should be **6**. In some cases the value is 134, so refer to your interface/printer manual for more details.

Printer Secondary Address

This is used as a unique way of instructing your printer to perform specific tasks. Normally this is **7**. Commodore printers use the secondary address to instruct the printer to change between graphic and text modes. Refer to your interface/printer manual for the proper value.

The following commands are needed by the Accounts Receivable and should be carefully checked.

Printer Double Width Mode

This command causes your printer to create characters that are twice their normal width. It is also known as "40 column mode." It is normally used as a header for reports or statements. The standard value is **14**. Check your printer manual for the proper value.

Printer 132 Column Mode

The 132 Column Mode lets your printer put 132 characters across the page instead of 80, which is normal. The standard value is made up of three numbers: **27, 194, 3**. This is called a string command because there is a string of characters that represents the particular command. Again, see your printer manual for the definitive values.

Printer Reset Command

Using this command is like turning your printer off and on again. It effectively cancels any other commands the printer may have received. The default value is **27, 64**. This is a string command like the previous mode and it may vary with other printers so check your manual for specifics.

Important note: If you need to change the values of a string command, you must separate each number with a comma.

After selecting **6** from the Main Menu, you should have your data disk in the drive. Press **RETURN**. The current printer settings will be in the data window on the screen.

First you will be prompted for the Printer Device Number. If you need to change this, enter the proper value. If the default is correct, press **RETURN**. Continue until you have entered all the correct values for your printer. Verify that your printer settings are now correct and press **Y**. The new settings are saved to the disk and you return to the Main Menu.

If you do need to change the printer settings, make sure that you turn your printer off and back on after the new values are saved to the disk. This will clear the old values from the printer and allow you to use the new values the next time you need to print anything.

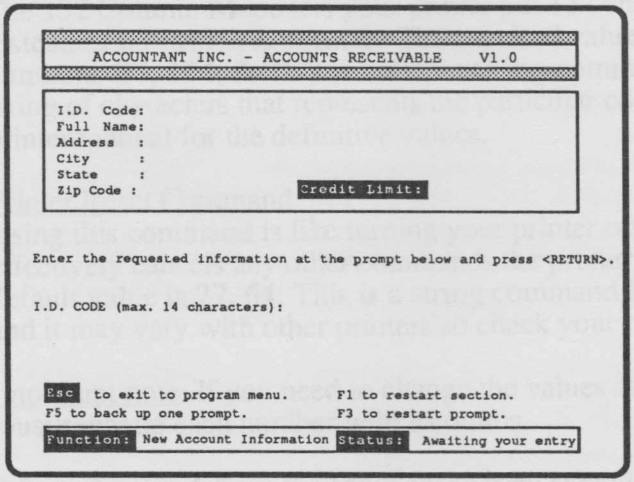
Opening Accounts and Amending Information

Now that you have created an Accounts Receivable ledger data disk, you will need to create some new accounts that are relevant to your own financial tracking needs.

Choose Option 1, "Open Account / Amend account information"

At any time after the data disk initialization, you may add new accounts or edit the information already in an account.

ACCOUNTANT, INC. will greet you with the following display, and will prompt you to enter data for each of the fields.



```
     ACCOUNTANT INC. - ACCOUNTS RECEIVABLE     V1.0

  I.D.  Code:
  Full  Name:
  Address   :
  City      :
  State     :
  Zip Code  :              Credit Limit:

Enter the requested information at the prompt below and press <RETURN>.

I.D. CODE (max. 14 characters):

 Esc  to exit to program menu.      F1 to restart section.
 F5 to back up one prompt.          F3 to restart prompt.
 Function: New Account Information Status:  Awaiting your entry
```

The first field is the account *I. D. CODE (max. 14 characters).* <u>This field must be completed</u>.

The I.D. Code is the name that will be used for opening an account on the disk, and all future access to the account will be made by using the I.D. Code. You will want to think carefully about the I.D. Codes you choose for your accounts. Try to select a code that makes sense and is easily remembered. For "XYZ Company of America, Ltd.," don't use something like "A122345"; you will never remember it. Use "XYZ" or "XYZ CO."

Enter: **HIGGINS** press **RETURN**.

Note that the I.D. Code will always appear as upper case regardless of the shift lock, caps lock, or the shift key. This is done purposefully. All of the other entries can be in upper and lower case.

Next, you must state the full name of the account.

Enter: **Higgins Reality Development** press **RETURN**.

Enter the rest of the information which follows at the prompts:

Prompt	Entry
Address	Enter: **666 Dewey Lane** press **RETURN**.
City	Enter: **Bliss** press **RETURN**.
State	Enter: **MT** press **RETURN**.
Zip Code	Enter: **40243** press **RETURN**.
Credit Limit	Enter: **500** press **RETURN**.

You will now be asked to select whether this is:

1. New account (not yet opened.)
2. Amended account information (already opened.)

If you wish to amend the information contained in an account, simply type the I.D. Code in the first field, and enter the new information in the remaining fields. The only field you cannot amend is the I.D. Code field. Also note that amending an account will not affect the data already posted to that account.

Since we are opening a new account, enter **1**.

Next, you are asked, "*Is the above information correct (y or n)?*"" Be certain. Correct any mistakes by selecting **N** and correcting the appropriate field(s). Enter **Y** when done.

You will be asked to "*Insert Latest A/R Data Disk and Press Return When Ready.*" Make sure that your Accounts Receivable data disk is in the drive and press **RETURN** to open the new account. The screen will display the status of the new account by reprinting the ID Code that you just entered.

After the Higgins account has been created, you will be asked, "*ARE THERE ANY OTHER ACCOUNTS TO OPEN/AMEND?*" We want to continue creating new accounts, so at each of the following prompts, give the entries listed.

Prompt	Entry
I.D. Code	Enter: **POOKY** press **RETURN**.
Full Name	Enter: **Pooky Enterprises** press **RETURN**.
Address	Enter: **44 Park Place** press **RETURN**.
City	Enter: **Rye** press **RETURN**.
State	Enter: **NY**press **RETURN**.
Zip Code	Enter: **10580** press **RETURN**.
Credit Limit	Enter: **250** press **RETURN**.

Answer **N** when you are prompted if you have other accounts to open/amend.

Printing Customer List

The customer list can be used as a reference to check ID codes, credit limits, or addresses. You can also use it as a self-styled mailing list.

Choose Option 3, "Print customer list"

The Accounts Receivable program will prompt you to select that the customer list be sent to the printer or the screen. Select screen. Be sure that the latest 'a' disk is in the drive and that the printer is on and connected Your data disk should already be in the drive, so just press **Return** to direct the information to the screen, and get a listing of your customers. The last line of the report will be the number of accounts on the data disk.

This is a good time to determine if the new printer codes you entered (if any) back in the "Change Printer Settings" section actually work. Making printers work with software may be the trickiest part of computing. Now is the best time to be sure your printer has the right information and is working. Later, when the program prints a transaction journal, it's critical that the printer works.

If you can't get the customer list to print or get an error, then you'll need to go back to the "Change Printer Settings" section and reset the codes. You may need to refer to your printer manual again and do some experimenting. And be sure to turn the printer off and on again each time you change codes to clear out any old codes that might be in the printer's memory buffer.

Alphabetizing Customer List

Over time as you add customers to your Accounts Receivable ledger, you will quickly find that your customer list will lose its alphabetical arrangement. In order to maintain control of the list, ACCOUNTANT, INC. has a command to alphabetize any data disk.

Choose option 9, "Alphabetize directory"

Your Accounts Receivable data disk will be alphabetized by the I.D. Code of each account. This reinforces the importance of choosing I.D. Codes that logically replace the account's full name.

An important feature of the "Alphabetize directory" option is that you can only alphabetize the accounts on each data disk separately. If you are using a multi-disk Accounts Receivable ledger, you should dedicate each disk in the ledger to a certain range of the alphabet. In a two-disk system, you may want to have accounts beginning with A through L on the first disk, and have accounts M through Z on the second disk. This way, when you use the "Alphabetize directory" option on each of the disks, the resulting list will not need to be cross-checked against other lists.

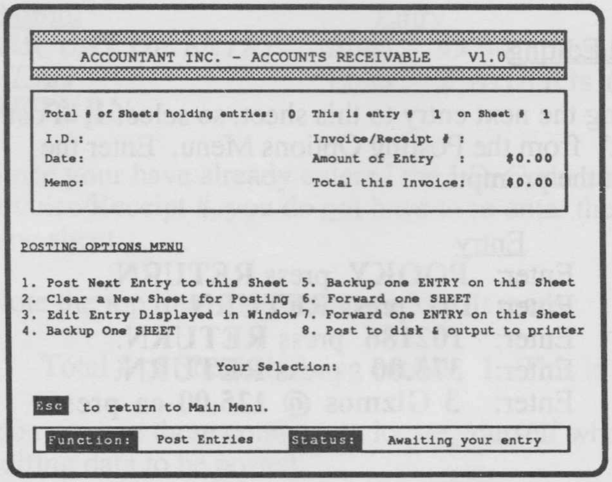
Discussion of Posting

An ongoing business usually has customers who make a number of purchases. With a manual ledger system, you may have a pad of paper with a number of blank sheets, say 25. On the top of each sheet is a customer's name and account information. Below that is room for entries detailing each of the items that the customer purchased. You would then send a customer an invoice which lists these items. The invoice would not simply say, "Balance due: $150.00," but might look something like this:

10 Widgets @ $12.50 ea.	$125.00
5 Gadgets @ $ 5.00 ea.	$ 25.00
Balance due:	$150.00

The posting option of both the Accounts Receivable and Accounts Payable ledgers allows you to itemize each transaction that occurs within the business.

Choose Option 2, "Post entries/Prepare invoices"



```
        ACCOUNTANT INC. - ACCOUNTS RECEIVABLE    V1.0

 Total # of Sheets holding entries:  0  This is entry #  1  on Sheet #  1
 I.D.:                                  Invoice/Receipt # :
 Date:                                  Amount of Entry   :       $0.00
 Memo:                                  Total this Invoice:       $0.00

POSTING OPTIONS MENU

1. Post Next Entry to this Sheet     5. Backup one ENTRY on this Sheet
2. Clear a New Sheet for Posting     6. Forward one SHEET
3. Edit Entry Displayed in Window    7. Forward one ENTRY on this Sheet
4. Backup One SHEET                  8. Post to disk & output to printer

                     Your Selection:

 Esc  to return to Main Menu.

 Function:  Post Entries         Status:  Awaiting your entry
```

After selecting "Post Entries / Prepare Invoices," you will see the screen displayed above. This section allows you to perform multiple posting of entries without waiting for the disk drive to save each entry separately. All entries are posted once. The invoices, receipts, the actual posting to the data disk, and the printing are done after you have entered all the information. This eliminates your waiting for the computer, and allows you to proceed as quickly as you can type.

It is important to understand the differences between an ENTRY and a SHEET. Each SHEET is the same as a single invoice or receipt, and can contain multiple ENTRY's. Consider each ENTRY to be a particular item that was purchased or paid for. Follow the sample entries below to gain a futher understanding of these differences.

You can post **up to** 25 different sheets, each containing 25 entries (items). This feature enables you to make all of your entries at one time, rather than having to enter and post each one separately.

For example, a customer of yours purchased a quantity of four different items - 10 Widgets, 5 Gadgets, 2 Gizmos, and 1 Doodad. Each item becomes an entry on one sheet. After posting, that sheet becomes an invoice.

Discussion of Entry and Editing

We want to begin posting the next entry to this sheet, so select **1**, "Post Next Entry to this Sheet" from the Posting Options Menu. Enter the following information at the prompts:

Prompt	Entry
I.D. CODE	Enter: **POOKY** press **RETURN**.
INVOICE/RECEIPT #	Enter: **101** press **RETURN**.
DATE OF ENTRY	Enter: **102186** press **RETURN**.
AMOUNT OF ENTRY	Enter: **375.00** press **RETURN**.
MEMO	Enter: **3 Gizmos @ 125.00 ea** press **RETURN**.

The INVOICE/RECEIPT # is used to record the invoice number of the receivable that was entered on a sheet. If a payment was received, you must preceed the number with an asterisk (*). The invoice/receipt number can be up to eight digits long. An example of a payment will follow shortly.

The DATE OF ENTRY is entered once for each sheet. It is the date you want to show the invoice was entered in your books.

The AMOUNT OF ENTRY requires a decimal point only if it is not an even dollar amount. For example, $12.00 can be entered as 12, 12.0, or 12.00, but $12.50 must be entered as 12.5 or 12.50.

The MEMO is similar to the "memo" in the General Ledger. Each entry in the sheet can have a separate explanation, and in this case we wish to show that the customer has purchased 3 Gizmos @ $125.00 each. The memo can hold up to thirty characters per entry.

Now, let's assume that the customer also purchased another item in the same order. From the Posting Options Menu, press **1**, "Post Next Entry to This Sheet" to go to the next entry on this sheet. Enter the following responses at the prompts.

Prompt	Entry
AMOUNT OF ENTRY	Enter: **99.90** press **RETURN**.
MEMO	Enter: **2 Artifacts @ 49.95** ea press **RETURN**.

Since your have already entered the I.D. Code and Date, along with the Invoice/Receipt #, you do not have to re-enter them until you move on to a new sheet.

Note the top line of the data window. It reads,

Total # of Sheets holding entries: 1 This is entry # 2 on sheet # 1

You can use these counters to locate yourself whever you are entering or editing data to be posted.

Now, from the Posting Options Menu, choose **5**,"Backup one ENTRY on this sheet." You can see the first entry that we made for the customer in the data window at the top of the display. The counters confirm that it is *entry # 1*.

Let's assume that I made a mistake and gave you the wrong information. Let's say the real amount should be **$360.00** and the memo should read **3 Gizmos @ 120.00 each**. Press **3**, "Edit Entry Displayed in Window" and you will see a small menu of fields you can edit.

Indicate which of the following you want to change.

1. I.D. Code
2. Invoice / Receipt Number
3. Date of Entry
4. Amount of Entry
5. Memo

To correct the errors, choose **5**,"Memo" and enter the new information. Press **RETURN** and the corrected memo will appear in the data window. Now choose **4**, "Amount of Entry" and enter **360**. Press **RETURN** and the new amount will appear in the data window. But also notice that the entry, "Total This Invoice" has been changed to **$459.90** to reflect the edited amount that we just entered. Finally press **ESC**ape to end the editing and return to the Posting Options Menu.

Important Note: Never use the editing feature to put new entries into a sheet. Only use it to change entries already in a sheet. Misusing this feature will create errors in your Accounts Receivable Transaction Journal.

Now choose 7, "Forward one ENTRY on this sheet." The second entry we made returns to the data window. The counter verifies, "*This is entry# 2*."

To summarize so far, number **5**, "Backup one ENTRY on this sheet" and number **7**, "Forward one ENTRY on this sheet" are opposites. You can move back and forth through ENTRIES on one SHEET in order to verify or edit the data. Number **3**, "Edit Entry Displayed in Window" lets you change any or all of the information for one particular ENTRY.

To advance to the next invoice/receipt, press **2**, "Clear a New Sheet for Posting." Use a new sheet (invoice) for each different I.D. Code (account).

Please enter the information listed.

Prompt		Entry
I.D. CODE	Enter:	**HIGGINS** press **RETURN**.
INVOICE/RECEIPT #	Enter:	**102** press **RETURN**.
DATE OF ENTRY	Enter:	**102286** press **RETURN**.
AMOUNT OF ENTRY	Enter:	**45** press **RETURN**.
MEMO	Enter:	**1 Widget** press **RETURN**.

The top line of the data window now reads,

Total # of Sheets holding entries: 2 This is entry # 1 on sheet # 2

From the Posting Options Menu select **4**, "Backup one SHEET" to return to Sheet #1, for Pooky Enterprises. Also notice that this is the opposite of **6**, "Forward one SHEET." If you wish to experiment with the options for moving between sheets and entries, now is the best time to do so.

Finally, let's assume that you just received a payment for an old invoice. The first step is to move to a new sheet, so press **2**, "Clear a New Sheet for Posting." Let's enter the following information for our receipt.

Prompt		Entry
I.D. CODE	Enter:	**HIGGINS** press **RETURN**.
INVOICE/RECEIPT #	Enter:	***102** press **RETURN**.
DATE OF ENTRY	Enter:	**102986** press **RETURN**.
AMOUNT OF ENTRY	Enter:	**45** press **RETURN**.
MEMO	Enter:	**Payment of invoice #102** press **RETURN**.

Using an asterisk (*) before the invoice number denotes the payment of an invoice. While the other prompts use the same format for receipts as they do for invoices, it is suggested that you enter the invoice number or numbers in the memo field so your printed receipt will reflect this important information.

There is also the possibility that you may receive a partial payment for an invoice or a payment for a combined number of invoices. In these cases, it is imperative that you enter the invoice number(s) and type of payment in the memo field so your records will be accurate and easy to cross reference.

After you have entered all of your data into the sheets, remember it is still sitting in your computer's memory and not yet permanently filed on the disk. If you accidently press the **ESC**ape key, you will see a jarring warning.

CAUTION WARNING

1. Accounts Receivable Main Menu (DATA WILL BE LOST)
2. Posting Options Menu (SAVE DATA)

Your Selection:

Normally, the escape key will return you to the Accounts Receivable Main Menu. In this case, ACCOUNTANT, INC. reminds you of the consequences if you do so without saving your data.

Posting

We are now ready to post the entries to the data disk and print the invoices and receipts. Press **8**, "Post to disk and output to printer." The program will ask you to be sure that the lastest Accounts Receivable data disk prefixed "a" is in the disk drive.

Before you press **RETURN**, make sure that your printer is turned on and the paper is set at the top of the page. Now press **RETURN**. The screen will clear and the Status window will show, "*validating* " as it checks to see that the latest data disk is in place.

Your printer will start with the company name at the top of the page. This should be printed in double width mode. If it is not, wait for the printing to cease, and check that the program has the proper settings for your printer. See the section entitled, "Changing Printer Settings" or the appendix, "Common Printer Settings."

The next item printed is the **Accounts Receivable Transaction Journal #** (or abbreviated, **ARTJ**). This is the equivalent paper copy of the information that you just entered. It is sometimes referred to as the Sales Journal. The I.D. Code, Invoice/Receipt number, Date, and Invoice/Payment amount are all listed in an easy to read columnar fashion. It has one additional column called NOTES. This is one area where flagging takes place. Any unusual situation pertaining to an account will be described here. It also totals all of the invoices and payments received.

You will see a confirmation of each account as it is posted to the data disk. Your screen should be:

POSTING TO: POOKY

While the information for the above account is posted to the disk, it is also sent to the printer. This is a way to verify that all of the numbers are correct. Then the next account is processed. The screen clears and says:

POSTING TO: HIGGINS

This data is posted to the disk and the printer exactly like the previous account. Finally, the receipt is posted and printed, and the sum of the entries is printed in the ARTJ. Your printed page should look similar to the following:

```
                          S'Ware Partners

  **********  Acc.  Receivable  Transaction Journal  #  1  **********
---------------------------------------------------------------------------
I.D. Code     Inv/Recpt #    Date    Pymnt Amt  Invoice Amt      Notes
---------------------------------------------------------------------------
POOKY         I - 101        102186                 459.90       Limit Exceeded

HIGGINS       I - 102        102286                  45.00       ...........

HIGGINS       R - 102        102986      45.00                   Zero Balance

TOTALS >>>                              $45.00     $504.90
```

Each **ARTJ** is numbered so you can cross reference it with your entries into the General Ledger.

After a momentary pause, the printer will start printing the **General Ledger Entries.** This is the account information that will have to be transferred to your General Ledger data disk via the General Ledger section of ACCOUNTANT, INC. This listing will detail the accounts to be debited and credited along with the memo that will reference the transactions. Your printout should resemble the following:

```
*********** General Ledger Entries ***********
Acc Receivable / Sales                 $504.90
Cash / Acc Receivable                  $  45.00

Memo:  ARTJ  1
*******************************************
```

Post To The General Ledger

The box at the bottom of the Transaction Journal (see previous page) is the summary information of the Receivable Ledger that should be posted to the Accounts Receivable and Cash Accounts in the General Ledger.

It is suggested that you either make a photocopy of this page or cut out the General Ledger entries as they are crucial to maintaining balanced books. Then after you have completed your work in this section of the program, return to the General Ledger section and type in the entries. When posting the information in the General Ledger, the account on the left side is account #1 and the right side is account #2. This way all of the accounts will remain updated. (See page 38 of the General Ledger Tutorial for an example.)

It is important for each transaction journal to be posted to the General Ledger section in order to keep your books up to date. The General Ledger tutorial section has examples of posting the results from the Accounts Receivable transaction journal to the Accounts Receivable and Sales accounts in the General Ledger. The results of the transaction journal should be treated in the General Ledger like any other transaction, and they must be entered if you want the General Ledger to be accurate.

Printing Invoices and Receipts

The last step is printing invoices and receipts. You have the option not to print them. Some companies do not print receipts every time they receive a payment, but prefer to list them on the monthly statement. **If you do not to print invoices and receipts, you will not be able to print them at a later time.**

We recommend that you always print invoices and receipts even if you won't need them. They are an invaluable record of your transactions. If you decide to print invoices and receipts, you will also have the option to print duplicate copies of each. Again, this is a convenience based upon your paper and filing needs. Before you respond to the duplicate copy question, make sure that you set the paper in your printer to the top of form so each generated invoice will be neatly printed on its own page.

After each invoice prints, a message on the screen will say, "*Position Next Sheet in Printer. Press return when ready.*" At this point, you can set the top of form if you have continuous paper or you can insert your own corporate form in place.

The first invoice should look like the following:

S'Ware Partners
123 Popular Road
Portchester
NY
(876) 555-4321

DATE: Oct. 21, 1986

Pooky Enterprises
44 Park Place
Rye
NY
10580

INVOICE # 101

Memo	Amount
3 Gizmos @ 120.00 each	$360.00
2 Artifacts @ 49.95 each	$99.90

TOTAL INVOICE ....$ 459.90

If you need to stop your printer while the invoices are printing, press the **On Line** button which is usually found with the form feed and line feed buttons on your printer. This will let your printer print only the information currently in its buffer and once that is done, you can adjust or change your paper readily. Never turn your printer off and back on. You will lose information that way and your invoices will be incomplete.

Making Corrections

From time to time you will probably make a posting error. Hopefully you'll catch the mistake right away while it's easy to trace. Correcting these mistakes in the Accounts Receivable Ledger is similar to the method used in the General Ledger.

In a traditional bookkeeping system, no incorrect entries are ever erased. Generally a line is drawn through the entry and a "Contra" or "Correcting" entry is made to offset the mistake. This is so that the books will have a good "Audit Trail" so an accountant can examine each transaction.

ACCOUNTANT, INC. uses the same procedure for correcting incorrect entries. You cannot erase an entry, but you can make a "Correcting" one.

If you made an entry that showed HIGGINS purchased an item for $200 and later discovered it was actually only $150, then you'll need to make an entry in a sheet in which you enter a negative $50 (-50). This will reduce the Accounts Receivable and the Sales accounts by $50. And this be shown in the printout of the Transaction Journal so that the amounts will be posted to the General Ledger to reflect the reduction accordingly.

This type of correction also applies to canceling an entire invoice. You will need to make a correcting entry for each entry on the invoice to effectively "zero out" the invoice.

Creating Reports

This section of ACCOUNTANT, INC. combines and evaluates all of your account information into several coherent reports that can help you monitor your accounts and maintain control of your Accounts Receivable.

Choose option 4, "Prepare reports"

The first screen you see after selecting the reports option is the Report Menu.

```
REPORT MENU

1. Print Statements
2. Prepare History Report
3. Prepare Exception Report
4. Prepare Balance Listing
5. Prepare Aged Listing

Your Selection:
```

Printing Statements

A Statement is a listing of the transactions that occurred within an account for a given period, usually a month. It shows each invoice or receipt number along with its amount and the running balance. The last line is the balance due.

ACCOUNTANT, INC. uses the "Balance Forward" style for statements: only the current invoices and receipts are itemized. All of the transactions over thirty days old are added together and printed on the line labelled "BALANCE FORWARD."

First you will be prompted for the I.D. Code of the account, and then you will be prompted for the statement date.

Prompt	Entry
I.D. Code	Enter: **HIGGINS** and press **RETURN**.
Date of Statement	Enter: **103186** and press **RETURN**.

After confirming the information, you should make sure that the disk with the account, HIGGINS is in the drive. Then make sure that your paper in the printer is set to the top of form. Press return to start the report. It will match the following example.

```
                    S'Ware Partners
                    123 Popular Road
                       Portchester
                           NY
                     (876) 555-4321

    Higgins Reality Development
    666 Dewey Lane
    Bliss
    MT
    40243

                   Statement Date: Oct. 31, 1986
    ---------------------------------------------------------------------------------
    Date             Invoice/Receipt #          Entry        Balance
    ---------------------------------------------------------------------------------

                                                             $0.00

    Oct. 22, 1986    I-102                      $45.00       $45.00

    Oct. 29, 1986    R-102                      -$45.00      $0.00

    YOUR CREDIT LIMIT IS  :                     $500.00
    ************************************************************
```

After the Statement prints, the Report Menu will return to the screen.

Printing the History Report

The History report gives you detailed listing of all the transactions on a data disk for one particular customer. You can use it to do a quick credit check on a customer - to see how promptly they pay their bills.

To start the History Report, press **2** from the Report Menu and then enter the I.D. Code for the account you want to inspect. For this example, use **HIGGINS** as the I.D. Code. Your printed report will not be very long, but it will look like the following.

```
                    S'Ware Partners

**** History Report **** Higgins Reality Development ****
-----------------------------------------------------------
Date           Invoice/Receipt #                    Entry
-----------------------------------------------------------
Balance Forward                                     $0.00

Oct. 22, 1986   I - 102                            $45.00

Oct. 29, 1986   R - 102             $-45.00

ACCOUNT  BALANCE    ..............................  $ 0.00
```

After the Statement prints, the Report Menu will return to the screen.

Printing the Exception Report

The Exception Report flags any account with unusual activity. This could vary from a credit balance to the credit limit being exceeded. It keeps you one step ahead of any potential problems.

To run the Exception Report choose **3** from the Report Menu, and enter the date using the standard form (mmddyy). Let's use Halloween, **103186**. The following report should not scare you.

```
                      S'Ware Partners

******** Exception Report ******* Oct. 31, 1986 ********
---------------------------------------------------------
I.D.          Credit Limit                 Exception
---------------------------------------------------------
Higgins       $500.00                      Zero Balance
Pooky         $250.00                      Limit Exceeded

*********** END OF EXCEPTION REPORT ***********
```

In both of these cases, the exceptions are obvoius. Back to the Report Menu.

Printing the Balance Listing

The balance listing is a report of all the accounts with their credit limit, last statement date, and current balance, either credit or debit. The bottom line is a sum of these credits and debits. This number should equal the number found in the <u>Accounts Receivable account of the General Ledger</u>. If so, you should be very pleased as your books are correctly balanced. If not, a little detective work should solve the discrepency. We suggest checking your General Ledger entries against the Transaction Journal listings that are printed every time you post Accounts Receivable entries to the disk.

To begin, press **4** from the Report Menu and enter the date. Let's continue using **103186**.

```
                        S'Ware Partners

***** A/R Balance Listing ***** Oct. 31, 1986 *****
--------------------------------------------------------------------------
ID Code  Name                          Credit Lmt   Last Stmnt     Acct Bal
--------------------------------------------------------------------------
HIGGINS  Higgins Realty Development    $500.00      Oct 31, 1986      $0.00
POOKY    Pooky Enterprises             $250.00                      $459.90

Total                                                               $459.90
              ********** End Of Balance Report **********
```

If everything is correct, the Accounts Receivable account in your General Ledger should be debited $459.90.

Printing the Aged Listing

The Aged Listing lets you observe the paying habits of your customers. It seperates each account into four categories: less than 30 days, 30 to 60 days, 60 to 90 days, and over 90 days. These are the number of days an invoice has remained unpaid. For example, an invoice two weeks old would fall into the less than 30 days column, but an invoice ten weeks old is found under the 60 to 90 days column.

To print the Aged Listing, press **5** from the Report Menu and enter the date.

```
                          S'Ware Partners
           *****  A/R - Aged Listing  *****  Oct. 31, 1986  ****
-----------------------------------------------------------------------------
ID Code  Under 30 days  30 to 60 days  60 to 90 days  over 90 days  Balance
-----------------------------------------------------------------------------
POOKY      $459.90         $0.00          $0.00          $0.00       $459.90

TOTALS     $459.90         $0.00          $0.00          $0.00       $459.90

      ********************  END OF REPORT  ********************
```

Note that Pooky is the only account on the Aged Listing. This is because it is the only account that has an outstanding balance as of October 31, 1986, the report's date. If the report was generated on November 30, 1986, then the balance would be found in the 30 to 60 days column.

If any of the headers on your reports are not printed in double width characters, turn your printer off and back on before printing a report. If this causes your headers to print in double width characters then the value for the Reset Mode (found in the Printer Settings section) is incorrect.

This completes the reports. Press **Escape** to return to the Accounts Receivable Main Menu.

Forwarding Accounts to a new Data Disk

Choose Option 7, "Forward a disk"

This option allows your Accounts Receivable to grow larger than the storage capacity of your data disks. When you decide to forward your data disks remember only the account balances are transferred to the new data disk; all of the other entries on the old data disk remain only on that disk. The old Accounts Receivable data disk should, therefore, be kept in a safe place for reference purposes.

Forwarding a disk should not be confused with the number of disks in the system. There is still a maximum of 240 accounts per disk with up to four disks, but you can forward the balances of each data disk as many times as you desire.

You will want to forward your Accounts Receivable under one or both of the following conditions.

- You have less than 50 blocks of free space on your data disk
- You wish to begin a new fiscal year (or quarter) and want to start recording your entries on a separate disk.

Before you forward your balances to another disk, it is very important to make a back up copy of the disk you are about to forward.

Once you forward a disk, you can no longer make entries onto it and it can't be forwarded twice. Therefore, if for some reason, an error occurs during the forwarding process, then you'll be able to have a second chance using the back up copy.

Determining How Much Space Is On A Disk

A newly formatted Accounts Receivable data disk has 1325 free blocks. To find the number of free blocks on a disk, press the reset button located on the right side of your Commodore 128 next to the on/off switch.

Important note: You may want to wait until you have completed your session before checking the disk space because the reset button causes any program in memory to be lost. If you are at a convenient stopping point then let's continue. Press the **reset** button. The screen clears. Wait until you see the word, "READY."

Press the **F3** key. The word, "DIRECTORY" is displayed, and you will see the disk directory listing all of the accounts. The number of free blocks is the last item in the disk directory.

Now reload the Accounts Receivable module to continue. When the main Accounts Receivable menu appears, select "#7 Forward A Disk" again.

When you forward a disk, you will be requested: ""*Please insert disk to be forwarded into drive*." Press **RETURN** and the old disk will be processed. You will be prompted to insert the new disk. Any data on this new disk will be lost during formatting, so be certain that the new disk you use is ok. Press **RETURN** to start the formatting and forwarding.

As each account is forwarded, you will see a confirmation on the screen. Once the forwarding is completed, press **ESC**ape to return to the Accounts Receivable Main Menu.

If you are using a one disk system, the forwarded disk will be called **a2**. "A" represents the disk in the system and "2" is the level of forwarding. Therefore **a2** is the first disk forwarded once.

As a precaution, ACCOUNTANT, INC. will not let you forward the same Accounts Receivable data disk twice.

Leaving the Accounts Receivable

You can leave the Accounts Receivable section of ACCOUNTANT, INC. by pressing the **ESC**ape key whenever the Accounts Receivable Main Menu is on the screen. This feature makes it easy to switch between sections of ACCOUNTANT, INC.

You have two options at this point. The first is to return to the Accounts Receivable Main Menu. The second is to go to the Program Menu; the menu that transfers you between sections of ACCOUNTANT, INC. Make sure to place the program disk in the drive if you decide to go to the Program Menu.

Conclusion

You have now completed the Tutorial for the Accounts Receivable section of ACCOUNTANT, INC. Each of the options available to you in the Accounts Receivable has been covered in-depth and is also listed in the Reference Guide section of the manual. Since the options you have used here are mirrored in the Accounts Payable Tutorial, you have actually learned all of the introductory steps needed to sucessfully use ACCOUNTANT, INC. for your accounting needs. Before proceeding on to the last tutorial, you may want to take a break. Rest assured, the remainder will be a breeze.

Accounts Payable Tutorial

The Accounts Payable subsidiary ledger handles all of the transactions made with your creditors and suppliers. These are the products or services you purchase for your business. The ledger contains listings on each of your suppliers including the name, address, credit terms, current balance, and each purchase and payment made to them. This section also creates the important reports needed to manage the books (and the company!), to track specific inquiries, and to insure the entries balance properly.

The Accounts Payable Ledger is a subsidiary ledger used to summarize all of your accounts payable so that they may be posted as a single entry into the Accounts Payable account in the General Ledger. Rather than have an account for each supplier in the General Ledger, you use Accounts Payable to keep details of accounts and post only balances into the General Ledger.

The Accounts Payable section of ACCOUNTANT, INC. is the mirror image of the Accounts Receivable section. It contains similar options and many of these follow the same exact steps and prompts. This section is organized in the following manner:

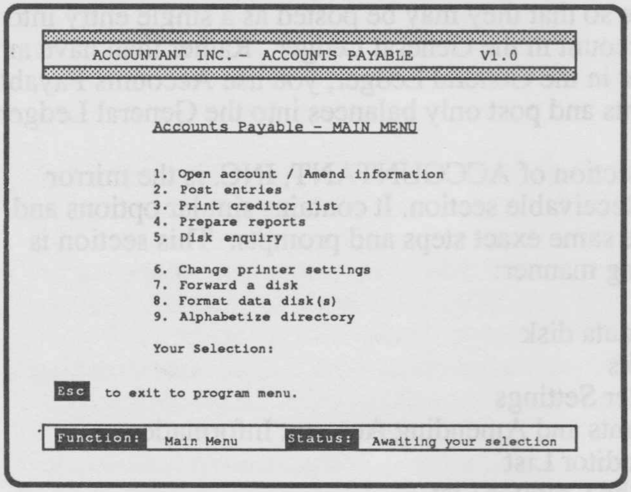
- Making a new data disk
- Identifying disks
- Changing Printer Settings
- Opening Accounts and Amending Account Information
- Printing the Creditor List
- Alphabetizing the Creditor List
- Posting Entries to the Accounts Payable
- Creating Reports
- Forwarding Accounts to a New Data Disk
- Leaving the Accounts Payable
- Conclusion

Should you wish to skip this tutorial, refer to the Reference Guide section for a condensed description of the options available in Accounts Payable.

Loading the Accounts Payable Ledger

Begin the tutorial by choosing Accounts Payable, **Option 3**, from the Main Menu of ACCOUNTANT, INC. The disk drive light will come on, the drive will spin, and the Accounts Payable section will load. Once the program has loaded, <u>remove the program disk from the drive and place it in its protective jacket</u>.

The Accounts Payable Main Menu display will look like this:



```
ACCOUNTANT INC.- ACCOUNTS PAYABLE        V1.0

          Accounts Payable - MAIN MENU

          1. Open account / Amend information
          2. Post entries
          3. Print creditor list
          4. Prepare reports
          5. Disk enquiry

          6. Change printer settings
          7. Forward a disk
          8. Format data disk(s)
          9. Alphabetize directory

          Your Selection:

Esc  to exit to program menu.

Function:  Main Menu        Status:  Awaiting your selection
```

Moving around the screen is similar to moving around the Accounts Receivable module. Options and instructions are always on screen. And you can always press the ESCape key to leave a section.

Making a new data disk

Before you can enter data into the Accounts Payable, you must create a data disk. ACCOUNTANT, INC. allows you to use more than one disk for all of the accounts in the Accounts Payable subsidiary ledger.

There is a limit of 240 Accounts Payable **accounts** which can be placed on each double-sided Commodore 128 disk. The number of **entries** to each of the accounts is unlimited, because you can carry forward the balance of an account to a new disk. See the "Forwarding a data disk" section further on in this tutorial or the Reference Guide.

Be certain you allow for growth in the number of accounts. If you have 220 accounts and are expecting to add more as the year progresses, you will probably want to use a two-disk Accounts Payable. Once you initialize your data disks, you will not be able to add more accounts than 240 times the number of disks in your ledger. If you have 490 accounts, you will need to use at least a three disk system. You can use up to four disks to hold all of your suppliers, but if you need this many disks you would probably benefit from using a larger computer system. Additionally, it can become complicated swapping disks during certain operations.

The program works best and most conveniently using a single disk system with up to 220 accounts. So select the number of disks carefully.

With a multi-disk system, be sure to label each data disk with the name given to you by ACCOUNTANT, INC.

Choose Option 8, "Format data disk(s)"

You will first be asked, "*Number of disks required.*" For this tutorial, you will only need one disk, so

Enter: **1** and press **RETURN.**

Next, you will be asked if you wish to assign a name to the data disk. For identification purposes similar to those in the Accounts Receivable section, we will want to give our Accounts Payable ledger disk a name. This name will make the disk easy to identify if it is misplaced or mislabelled. Enter **Y**, and when prompted,"*Data Disk Name (maximum 12 characters) :*"

Enter: **A/P DATA** and press **RETURN**. Make sure the name is correctly displayed and press **Y**.

The next information requested is your company's name, address and phone number. Note: this is your company's name, not one of your suppliers. Since we are using a sample company for this tutorial, enter the following information at the prompts.

Prompt	Entry
Company Name	Enter: **S'Ware Partners** press **RETURN**.
Address	Enter: **123 Popular Road** press **RETURN**.
City	Enter: **Portchester** press **RETURN**.
State	Enter: **NY** press **RETURN**.
Zip Code	Enter: **10573** press **RETURN**.
Telephone Number	Enter: **(876) 555 - 4321** press **RETURN**.
... correct ?	Be certain. Correct any mistakes and enter **Y** when done.

The program will tell you to label a blank data disk: **Data Disk # a1**. Write this on a label along with the title "A/P Data" and place it on the disk you are going to use for your Accounts Payable data disk. If you use a multiple-disk ledger when you create your data disks, be sure to put the correct label on each disk. The status window will always remind you which disk it is using, so you will never have to worry if you are using the wrong data disk. Also remember that the formatting process will erase any information currently on the disk.

Insert your disk to be formatted into the drive and press **RETURN** to continue. Upon completion of the formatting process, you will return to the Accounts Payable Main Menu.

Identifying Disks

If you mislabel or misplace this disk, ACCOUNTANT, INC. can help you determine if it is an Accounts Payable disk. Disk Enquiry allows you to examine any disk to see if it is an Accounts Payable data disk. If ACCOUNTANT, INC. finds a valid data disk, it will display the Disk Name, Disk Identification number, Company Name, Total number of disks in the subsidiary ledger system, last transaction journal number (if it is the "A" disk of a multi-disk system), and number of accounts on the disk.

Choose Option 5, "Disk Enquiry"

First you will be asked to "*Insert the disk in question into the drive and press <RETURN> when ready.*" You can leave the Accounts Payable data disk we have created in the disk drive. If you have a different disk to check, place that one in the drive. Press **RETURN** to continue and your screen should display the following:

```
DISK NAME              : A/P DATA
DISK I.D.              : a1
COMPANY NAME           : S'Ware Partners

TOTAL # OF DISKS IN SYSTEM           : 1
LAST TRANSACTION JOURNAL #           : 0
NUMBER OF ACCOUNTS ON THIS DISK : 0
```

If the **Disk Enquiry** does not find a proper disk, the display will read:

This disk has not been formatted for the Accounts Payable program.

If there is some other type of problem, the display will read:

A Disk Drive Error Has Occurred

The **Status window** will detail the actual error: **drive not ready** or **read error**. Try removing and reinserting the disk. This may line it up correctly.
Press **ESC**ape to return to the Main Menu of Accounts Payable.

Changing Printer Settings

Choose Option 6, "Change printer settings"

ACCOUNTANT, INC. is initially set up to work with the Commodore MPS series of printers. If you have a Commodore Printer, press ESCape to return to the Accounts Payable Main Menu.

The ability to change the printer settings lets you modify the way reports and listings are printed, and most importantly, it allows any printer to be used with the system. The available printer settings are the same as those found in the Accounts Receivable section, and should be set the same way. This way you know that your printer will work the same way for each section of the program.

For more detailed information regarding printer settings, refer to the appendix, "Common Printer Settings."

The following commands are the same commands found in Accounts Receivable and are repeated here for clarity.

Device Number
The Device Number is a number given to your printer so the program can reference it easily. In general, the device number of a printer is device # **4**, but some printers and interface cards allow you to select a different device number by either changing a switch or under software control. Refer to your interface/printer manual for the proper device number.

File Number
A File Number is a pathway between your computer and printer, and for most printers this should be **6**. In some cases the value is 134, so refer to your interface/printer manual for more details.

Printer Secondary Address
This instructes your printer to perform specific tasks. Normally this is **7**. Commodore printers use it to instruct the printer to change between graphic and text modes. Refer to your interface/printer manual for the proper value.

Printer Double Width Mode
This command causes your printer to create characters that are twice their normal width. It is also known as "40 column mode." It is normally used as a header for reports or statements. The standard value is **14**.

Printer 132 Column Mode
The 132 Column Mode lets your printer put 132 characters across the page instead of 80, which is normal. The standard value is made up of three numbers: **27, 194, 3**. This is called a string command because there is a string of characters. Again, see your printer manual for the values.

Printer Reset Command
Using this command is like turning your printer off and on again. It effectively cancels any other commands the printer may have received. The default value is **27, 64**. This is a string command like the previous mode and it may vary with other printers so check your manual for specifics.

Important note: If you need to change the values of a string command, you must separate each number with a comma.

After selecting **6** from the Main Menu, you should have your data disk in the drive. Press **RETURN**. The current printer settings will be taken from the disk and displayed in the data window on the screen. You should make these values the same as in the Accounts Receivable section.

First you will be prompted for the Printer Device Number. Enter the proper value. If the default is correct, press **RETURN**. Continue until you have entered all the values for your printer. The new settings are saved to disk.

If you do need to change the printer settings, make sure that you turn your printer off and back on after the new values are saved to the disk. This will clear the old values from the printer and allow you to use the new values the next time you need to print anything.

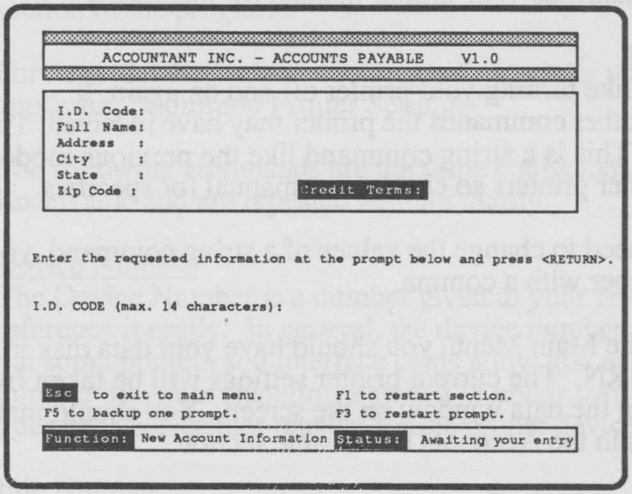
Opening Accounts and Amending Information

Now that you have created an Accounts Payable data disk, you will need to create some accounts that are relevant to your own financial tracking needs.

Choose option 1, "Open Account / Amend Information"

At any time after you format your data disk, you may add new accounts or change the information in an old account.

ACCOUNTANT, INC. will greet you with the following display, and will prompt you to enter data for each of the fields.



```
      ACCOUNTANT INC. - ACCOUNTS PAYABLE    V1.0

 I.D. Code:
 Full Name:
 Address   :
 City      :
 State     :
 Zip Code :                Credit Terms:

Enter the requested information at the prompt below and press <RETURN>.

I.D. CODE (max. 14 characters):

Esc  to exit to main menu.            F1 to restart section.
F5 to backup one prompt.              F3 to restart prompt.
Function: New Account Information Status:  Awaiting your entry
```

The first field to enter is the "*I. D. CODE (max. 14 characters).*" <u>This field must be entered</u>. The I.D. Code is the name which will be used to open an account on the disk and all future access to the account will be made by using the I.D. Code. You want to think carefully about the I.D. Codes you choose for your accounts. Try choosing a code that is easily remembered.

Enter: **DIGITAL** press **RETURN.**

Note that the I.D. Code will always appear as upper case regardless of the shift lock, caps lock, or the shift key. This is done purposefully. All of the other entries can be mixed upper and lower case. Next you must enter the full name for the account.

Enter: **Digital Gadgets Inc.** press **RETURN.**

Enter the rest of the information which follows at the prompts:

Prompt		Entry
Address	Enter:	1224 Virginia Ave. press RETURN.
City	Enter:	Atlanta press **RETURN**.
State	Enter:	**GA** press **RETURN.**
Zip Code	Enter:	**30320** press **RETURN**.
Credit Terms	Enter:	**Net 30** press **RETURN.**

(EXPLANATION: We buy various gadgets from DIGITAL and resell them to our customers.)

You will see the following menu after finishing the account information. In this case choose **1** for the new account. If you wish to amend the information contained in an account, simply type the I.D. Code in the first field, and enter the new information in the remaining fields. The only field you cannot amend is the I.D. Code field. Also note that amending an account will not affect the data already posted to that account.

Information in the window represents:

1. A new account - (account not yet opened)
2. Amending information - (account already opened)

Your entry:

Next, you are asked, "*Is the above information correct (y or n)?*" Be certain. Correct any mistakes by selecting **N** and correcting the appropriate fields. Enter **Y** when done.

You will be asked to insert your data disk. Make sure that your Accounts Payable ledger data disk is in the drive and press **RETURN** to open the new account. The screen will display the status of the new account by reprinting the ID Code you just entered.

After the DIGITAL account has been created, you will be asked, "*Do you want to open or amend other accounts (y or n)?*" We want to continue creating new accounts, so at each of the following prompts, give the entries listed. Make sure you enter this as a new account.

Prompt	Entry
I.D. Code	Enter: **HAYWOOD** press **RETURN**.
Full Name	Enter: **Haywood Advertising** press **RETURN**.
Address	Enter: **842 Madison Ave.** press **RETURN**.
City	Enter: **New York** press **RETURN**.
State	Enter: **NY** press **RETURN**.
Zip Code	Enter: **10028** press **RETURN**.
Credit Terms	Enter: **Net 30** press **RETURN**.

(EXPLANATION: HAYWOOD does our advertising and promotional campaigns.)

Answer **N** when you are prompted for other accounts to open or amend.

To amend an account, just enter the I.D. Code along with the new information for that account. You can not amend the I.D. Code. Also note that amending an account will not affect the data already posted to that account.

Printing the Creditor List

The creditor list can be used as a reference to check ID codes, credit terms, or addresses. You can also use it as a mailing list of your suppliers.

Choose Option 3, "Print creditor list"

The Accounts Payable section will prompt you with the following menu:

1. Display listing (screen)

2. Printout listing (printer)

Your Selection:

In this case, let's choose **1** to view the information we just entered on the screen. "*Ensure the latest 'a' disk is in thedrive.*" Your data disk should already be in the drive, so just press **RETURN** to get a listing of your creditors. When you are viewing the information on the screen, you must press RETURN between each listing. The last line of the report will be the number of accounts on the data disk.

This is a good time to determine if the new printer codes you entered (if any) back in the "Change Printer Settings" section actually work. Making printers work with software may be the trickiest part of computing. Now is the best time to be sure your printer has the right information and is working. Later, when the program prints a transaction journal, it's critical that the printer works.

If you can't get the vendor list to print or get an error, then you'll need to go back to the "Change Printer Settings" section and reset the codes. You may need to refer to your printer manual again and do some experimenting. And be sure to turn the printer off and on again each time you change codes to clear out any old codes that might be in the printer's memory buffer.

Alphabetizing the Creditor List

Over time as you add customers to your Accounts Payable ledger, you will quickly find that your creditor list will lose its alphabetical arrangement. In order to maintain control of the list, ACCOUNTANT, INC. has a command to alphabetize any data disk.

Choose option 9, "Alphabetize directory"

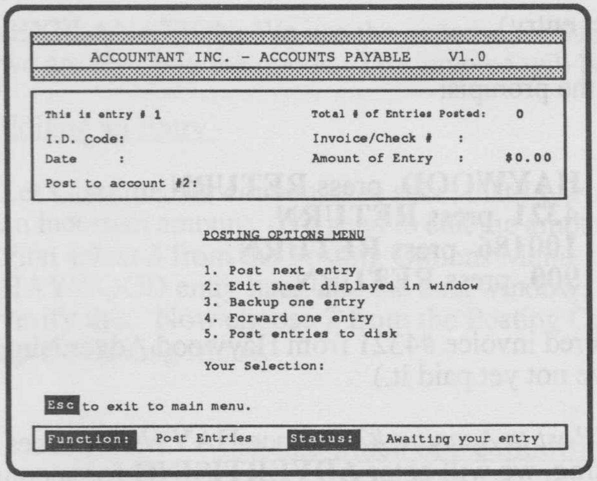
Your Accounts Payable data disk will be alphabetized by the I.D. Code of each account. This reinforces the importance of choosing I.D. Codes that logically replace the account's full name.

An important feature of the "Alphabetize directory" option is that you can only alphabetize the accounts on each data disk separately. If you are using a multi-disk Accounts Payable ledger, you should dedicate each disk in the ledger to a certain range of the alphabet. In a two-disk system, you may want to have accounts beginning with A through L on the first disk, and have accounts M through Z on the second disk. This way, when you use the "Alphabetize directory" option on each of the disks, the resulting list will not need to be cross-checked against other lists.

Posting Entries to the Accounts Payable

Choose Option 2, "Post entries"

Initially you will see the screen reproduced below. You will note that it looks similar to the Accounts Receivable posting screen, but there are important differences.



```
ACCOUNTANT INC. - ACCOUNTS PAYABLE     V1.0

This is entry # 1                 Total # of Entries Posted:   0
I.D. Code:                        Invoice/Check #    :
Date      :                       Amount of Entry    :      $0.00
Post to account #2:

                    POSTING OPTIONS MENU

                    1. Post next entry
                    2. Edit sheet displayed in window
                    3. Backup one entry
                    4. Forward one entry
                    5. Post entries to disk

                    Your Selection:

Esc to exit to main menu.
Function: Post Entries       Status:  Awaiting your entry
```

Each invoice entered into the Accounts Payable data window is a <u>separate</u> entry. The concept of sheets is not used at all. Instead, each invoice you receive from a supplier becomes one entry to that suppliers I.D. Code and each subsequent invoice becomes a new entry to that same I.D. Code.

Don't confuse the I.D. Codes with the accounts to which you post the information. You could buy widgets from many different suppliers (I.D. Code) and these would all be posted to the purchases account. Conversely, you could buy different items from one particular supplier (I.D. Code) and post those transactions to different accounts.

All of the other posting commands work the same way as in Accounts Receivable. You can move back and forth between the entries to verify or edit the information, and when you have finished entering the data, you can post it to the disk all at once.

You can post up to 25 different entries at a time. This feature lets you make your entries at one time, rather than typing and posting each one individually.

Enter: **1** (Post next entry).

Enter the following data at the prompts:

Prompt	Entry
I.D. Code	Enter: **HAYWOOD** press **RETURN.**
Invoce/Check #	Enter: **4321** press **RETURN.**
Date of Entry	Enter: **100186** press **RETURN.**
Amount of Entry	Enter: **900** press **RETURN.**

(EXPLANATION: We entered invoice #4321 from Haywood Advertising for $900. Note that we have not yet paid it.)

Next you will be asked to "*Post to Account #2*." Since HAYWOOD does our marketing and advertising, we will enter **ADVERTISING** for account #2. This is the account name to be referenced in the General Ledger when you post the Accounts Payable Transaction Journal to the General Ledger.

After that entry is processed you will note that counters at the top of the data window, they should appear as follows:

This is entry # **1**   Total # of Entries Posted: **1**

These counters will always help you keep track of your entries into the Accounts Payable.

Enter: **1** (Post next entry).

Prompt		Entry
I.D. Code	Enter:	**DIGITAL** press **RETURN.**
Invoce/Check #	Enter:	**24680** press **RETURN.**
Date of Entry	Enter:	**101186** press **RETURN.**
Amount of Entry	Enter:	**593.32** press **RETURN.**
Account#2	Enter:	**PURCHASES** press **RETURN.**

(EXPLANATION: We use the expense account, PURCHASES, because we are reselling the goods. This invoice will be paid in thirty days.)

Editing an Entry

Let's assume, for convenience sake, that I purposefully asked you to enter an incorrect amount. We need to edit the amount in the HAYWOOD entry. First select **3** from the Posting Options Menu. This will bring the HAYWOOD entry back into the data window. Observe that the counters verify this. Now choose **2** from the Posting Options Menu. This will bring up the Editing Menu.

```
Indicate which of the following you want to change.

    1. I.D. Code
    2. Invoice / Check Number
    3. Date of Entry
    4. Amount of Entry
    5. Account #2 for posting of entry

    Your Selection:
```

To change the amount, choose **4** from the Editing Menu, and type in the new amount, **775.00**. Remember that this could also be entered as 775 or 775.0. At this point, we could edit other items, but let's move along. Press **ESC**ape to return to the Posting Options Menu.

Press **1** to post a new entry. By prefixing the check number with an asterisk, we denote a payment.

Prompt	Entry
I.D. Code	Enter: **DIGITAL** press **RETURN**.
Invoce/Check #	Enter: ***1003** press **RETURN**.
Date of Entry	Enter: **111386** press **RETURN**.
Amount of Entry	Enter: **593.32** press **RETURN**.

(EXPLANATION: We are paying an invoice for $593.32 with check number 1003 from our CASH account. This was the invoice that we just entered with the date 10/11/86.)

Note that the program did not request that you fill in "Account #2" but automatically filled in CASH as the account. Whenever you write a check, you are reducing both the outstanding Accounts Payable as well as your Cash account. This Cash account could be your checking account or something else but the program always specifies it as the same CASH account because generally you would pay bills from the same account.

When the Transaction Journal is printed, you'll see the summary of all the entries and the accounts in the General Ledger where they will be posted.

At this point we have completed our entries into the Accounts Payable section. Remember that they have not yet been saved to the disk. If you were to press ESCape to go to the Accounts Payable Main Menu, you would see the following warning.

```
CAUTION - WARNING
1. Accounts Payable Main Menu (DATA WILL BE LOST)
2. Posting Options Menu (DATA WILL BE SAVED)

Your Selection:
```

This is the warning that you could lose all of the entries you have just entered if you do not post them to the disk.

Keep in mind this distinction in the Accounts Payable Ledger when making entries: When you enter an "invoice" this refers to the invoice the supplier has sent to you. In the memo you can assign a number to it, either your Purchase Order number that was used to order it (if you use that method) or the supplier's invoice number. This helps to match up bills and orders.

In referring to the accounts it will be posted to in the General ledger, the entry is always made to the Accounts Payable account (a liability) and the second account can be designated by you.

For example, if you have a Purchases account in the General Ledger, you will probably want to post most of your inventory purchases to that account. Later you and your accountant will be able to determine facts such as "Gross Margin" by comparing the cost of these purchases (cost of manufacturing) with sales.

Other payables might be posted to different accounts in the General Ledger. For example, you may purchase general office supplies and want to post these entries to a different General Ledger account such as "Office Supplies." That should be designated as the second account.

When you have finished posting all the invoice entries in the Accounts Payable Ledger, the transaction journal will show you how much you should post to the Accounts Payable account in the General Ledger and how much you should post to the various other accounts in the General Ledger.

The situation is different when you actually pay an Accounts Payable. When you make the entry to pay, for example Digital, you are reducing Accounts Payable as well as Cash. You never reduce Purchases or Office Supplies. They are expenses incurred so their account balances always go up. But Accounts Payable and Cash go up and down according to your receipt or payment of bills.

That is why the program always designates Accounts Payable as the first account and Cash as the second account when you write a check.

Posting and Printing

Since the safety of our data is of great importance, we want to post it to the disk as soon as it is entered. To do so, press **5**, "Post entries to disk" from the Posting Options Menu and you will be reminded to place your latest Accounts Payable data disk prefixed "a" in the drive.

Before you continue, make sure your printer is turned on, and on line, and check that the paper is set to the top of form. Now press **RETURN**.

The screen will clear, the status window will show, "*validating*", and the company name will be printed in double wide characters. This is a good place to check that your printer settings are correct. If the company name is not in double wide mode and if the remainder of the Transaction Journal is not in 132 column mode then review the section entitled, "Changing Printer Settings" or the appendix, "Common Printer Settings."

The next item printed is the **Accounts Payable Transaction Journal #** (abbreviated, **APTJ**). This is the equivalent paper copy of the information that you just entered into your computer. It is also known as the Purchases Journal. The I.D. Code, Invoice/Check Number, Date, Payment Amount, Invoice Amount, and New Account Balance are all listed in easy to read columns. It also totals all of the invoices and payments.

As each item is posted to the disk, it is also sent to the printer. After each entry is processed, your Transaction Journal should resemble the following. These printouts should be kept in a safe place as they are the proof whether an entry was posted or not.

```
                              S'Ware Partners

             *****  Accounts Payable Transaction Journal  # 1  *****
------------------------------------------------------------------------------------
ID Code     Inv/Chk #    Date     Pmnt Amt    Invoice Amt   New Acct Bal
------------------------------------------------------------------------------------

HAYWOOD     I - 4321     100186                 $775.00        $775.00
DIGITAL     I - 24680    101186                 $593.32        $593.32
DIGITAL     C - 1003     111386   $593.32                        $0.00

TOTALS >>>                        -$593.32     $1368.32
```

Each **APTJ** is numbered so you can cross reference it with your entries into the General Ledger.

After a momentary pause, the printer will start printing the **General Ledger Entries**. This is the account information that will have to be transferred to your General Ledger data disk via the General Ledger section of ACCOUNTANT, INC. This listing will detail the accounts to be debited and credited along with the memo that will reference the transactions. Your printout should resemble the following:

```
************** GENERAL LEDGER ENTRIES ************
*                                                *
* Acc Payable / Advertising            $775.00   *
* Acc Payable/ Purchases               $593.32   *
* Cash / Acc Payable                  $-593.32   *
*                                                *
* MEMO .... APTJ 1                               *
**************************************************
```

Post To The General Ledger

The bottom of the transaction journal (see previous page) has the summary information of the Accounts Payable Ledger that should be posted to the Accounts Payable and Cash Accounts in the General Ledger.

It is suggested that you either make a photocopy of this page or cut out the General Ledger entries as they are crucial to maintaining balanced books. Then after you have completed your work in this section of the program, return to the General Ledger section and type in the entries. When posting the information in the General Ledger, the account on the left side is account #1 and the right side is account #2. This way all of the accounts will remain updated. (Note: The General Ledger Tutorial already includes the APTJ in its sample entries on page 39.)

It is important for each transaction journal to be posted to the General Ledger section in order to keep your books up to date. The General Ledger tutorial section has examples of posting the results from the Accounts Payable transaction journal to the Accounts Payable and various expense accounts in the General Ledger. The results of the transaction journal should be treated in the General Ledger like any other transaction, and they must be entered if you want the General Ledger to be accurate.

Once the General Ledger entries are printed, you are automatically returned to the Accounts Payable Main Menu.

Making Corrections

From time to time you will probably make a posting error. Hopefully you'll catch the mistake right away while it's easy to trace. Correcting these mistakes in the Accounts Payable Ledger is similar to the method used in the Accounts Receivable Ledger.

In a traditional bookkeeping system, no incorrect entries are ever erased. Generally a line is drawn through the entry and a "Contra" or "Correcting" entry is made to offset the mistake. This is so that the books will have a good "Audit Trail" so an accountant can examine each transaction.

ACCOUNTANT, INC. uses the same procedure for correcting incorrect entries. You cannot erase an entry, but you can make a "Correcting" one.

If you made an entry that showed that you purchased an item from DIGITAL for $100 and later discovered it was actually only $50, then you'll need to make an entry in which you enter a negative $50 (-50). This will reduce the Accounts Payable and the Purchases accounts (or whatever the second account was) by $50. And this be shown in the printout of the Transaction Journal so that you can post the amounts to the General Ledger to reflect the reduction accordingly.

This type of correction also applies to canceling an entire entry. You will need to make a correcting entry on the invoice to effectively "zero out" the invoice.

Creating Reports

The reports created by the Accounts Payable section of ACCOUNTANT, INC. are very similar to those in the Accounts Receivable section. They allow you to easily monitor your expenses and control your payments to suppliers and creditors.

Choose Option 4, "Prepare reports"

The first screen you will see is the Report Menu.

```
REPORT MENU

1. History Report
2. Balance Listing
3. Aged Report

Your Selection:
```

History Report

The Accounts Payable history report is exactly like every other history report in ACCOUNTANT, INC. This one merely tracks your suppliers/creditors and how much business you give to them. It will give you a detailed listing of all the transactions on a data disk for one particular supplier/creditor.

To start the history report, press **1** from the Report Menu and enter the I.D. Code of the account you want to view. For this example, use **DIGITAL** as the I.D. Code. Make sure the correct disk is in the drive and the printer is on and press **RETURN**. Your printed report will look like the following.

```
                        S'Ware Partners

   *** History Report *** Digital Gadgets Inc. ***
   ---------------------------------------------------------------
   Date               Invoice/Check #             Entry
   ---------------------------------------------------------------

   Balance Forward                                       $0.00

   Oct. 11, 1986  I - 24680                            $593.32
   Nov. 13, 1986  C - 1003             -$593.32

   Account  Balance  ..................................  $ 0.00
```

Once the History Report is printed, the Report Menu will return to the screen.

Balance Listing

The balance listing is a report showing your suppliers, your credit arrangements with them, and the current balance of your account with them. At the bottom of the report is the total. This number (known as the trial balance) should equal the amount in the <u>Accounts Payable account in your General Ledger</u>. If they are the same then the Accounts Payable portion of your books are balanced. (There could be other types of errors that do not affect the trial balance. These are discussed in the appendix, "Correcting Errors.")

To begin this report, press **2** from the Report Menu and enter the date. Let's use **111386**. Press **Y** to verify the date, and then press **RETURN** to start the report.

```
                         S'Ware Partners

******* A/P: Balance Listing ****** Nov. 13, 1986 *******
----------------------------------------------------------
ID Code    Name                   Credit Terms  Acct Balance
----------------------------------------------------------

DIGITAL    Digital Gadgets Inc.     Net 30           $0.00
HAYWOOD    Haywood Advertising      Net 15         $775.00

TOTAL                                              $775.00

************* END OF BALANCE REPORT *************
```

If everything is correct, the Accounts Payable account in your General Ledger should be debited $775.00.

Aged Listing

The aged listing lets you review how old your payables are. It details the number of days that an invoice has remained unpaid for each of your creditors. The invoices from each account are separated into four groups: less than 30 days, 30 to 60 days, 60 to 90 days, and over 90 days.

To print the aged listing, press **3** from the Report Menu and enter the date. Let's continue using **111386**. When you have the correct date press **Y**. Finally press **RETURN** to begin.

```
                         S'Ware Partners

***** A/P - Aged Listing ***** Nov. 13, 1986 ****
--------------------------------------------------------------------------
I.D. Code      Under 30    30 to 60     60 to 90    over 90    Balance
--------------------------------------------------------------------------
HAYWOOD        $0.00       $775.00      $0.00       $0.00      $775.00

TOTALS         $0.00       $775.00      $0.00       $0.00      $775.00

******************* END OF REPORT *******************
```

Note that Haywood is the only account on the Aged Listing. This is because it is the only account that has not been paid as of November 13, 1986, the report's date. If the report was generated on October 13, 1986, then the balance would be found in the less than 30 days column.

If any of the headers on the reports are not printed in double width characters, turn the printer off and back on immediately before printing a report. If this causes your headers to print in double width characters then the value for the Reset Mode (found in Printer Settings section) is incorrect.

This completes the reports section. Press **Escape** to return to the Accounts Payable Main Menu.

Forwarding Accounts to a new Data Disk

Choose Option 7, "Forward a disk"

This option allows your Accounts Payable to grow larger than the storage capacity of your data disks. When you decide to forward your data disks remember only the account balances are transferred to the new data disk; all of the other entries on the old data disk remain only on that disk. The old Accounts Payable data disk should, therefore, be kept in a safe place for reference purposes.

Forwarding a disk should not be confused with the number of disks in the system. There is still a maximum of 240 accounts per disk with up to four disks, but you can forward the balances of each data disk as many times as you need.

You will want to forward your Accounts Payable under one or both of the following conditions.

- You have less than 50 blocks of free space on your data disk
- You wish to begin a new fiscal year (or quarter) and want to start recording your entries on a separate disk.

Before you forward your balances to another disk, it is very important to make a back up copy of the disk you are about to forward, using a disk copying program.

Once you forward a disk, you can no longer make entries onto it and it can't be forwarded twice. Therefore, if for some reason, an error occurs during the forwarding process, then you'll be able to have a second chance using the back up copy.

Determining How Much Space Is On A Disk

A newly formatted ACCOUNTANT, INC. Accounts Payable data disk has 1325 free blocks. To find the number of free blocks on your data disk, first press the reset button located on the right side of your Commodore 128 next to the on/off switch.

Important note: You may want to wait until you have completed your session with ACCOUNTANT, INC. before checking the disk space because the reset button causes any program in memory to be lost. If you are at a convenient stopping point then let's continue.

Press the **reset** button.

The screen clears. Wait until you see the word, "READY."

Press the **F3** key.

You will see the word, "DIRECTORY" along with the disk directory listing all of the accounts. The number of free blocks is the last item in the disk directory.

Now reload the Accounts Payable module to continue. When the main Accounts Payable menu appears, select "#7. Forward A Disk" again.

When you forward a disk, you will be requested: ""*Please insert disk to be forwarded into drive.*" Press **RETURN** and the old disk will be processed. You will be prompted to insert the new disk. Any data on this new disk will be lost during formatting, so be certain that the disk you choose is ok. Press **RETURN** to start the formatting and forwarding.

As each account is forwarded, you will see a confirmation on the screen. Once the forwarding is completed, press **ESC**ape to return to the Accounts Payable Main Menu.

If you are using a one disk system, the forwarded disk will be called **a2**. Make sure you label it properly. "A" represents the disk in the system and "2" is the level of forwarding. Therefore **a2** is the first disk forwarded once. The fourth disk forwarded five times would be **d6**.

If you are unsure about forwarding, you can press ESCape after the first disk is processed. This will stop the forwarding and you will see the following screen:

```
======= IMPORTANT ======= IMPORTANT =======

Before leaving this section you must reinsert the disk you
were planning to forward.  Data has been amended!!!

Data will be corrected.

Please insert the first disk into the drive and press any key.

Awaiting your entry:
```

ACCOUNTANT, INC. modifies its own information on your data disk during the forwarding process. When you decide not to forward, it has to revert the disk back to its original state, thus the need for this warning. All you have to do is press RETURN and your data disk would be corrected.

As a precaution, ACCOUNTANT, INC. will not let you forward the same Accounts Payable data disk twice.

Leaving the Accounts Payable Ledger

You can leave the Accounts Payable section of ACCOUNTANT, INC. by pressing the **ESC**ape key whenever the Accounts Payable Main Menu is on the screen. This feature makes it easy to switch between sections of ACCOUNTANT, INC.

You have two options at this point. The first is to return to the Accounts Payable Main Menu. The second is to go to the Program Menu; the menu that transfers you between sections of ACCOUNTANT, INC. Make sure to place the program disk in the drive if you decide to go to the Program Menu.

Conclusion

You have now completed the Accounts Payable tutorial of ACCOUNTANT, INC. As we noted at the top of this tutorial, it is very much like the Accounts Receivable section. Hopefully, it seemed familiar to you. You now have hands on experience with every section of ACCOUNTANT, INC., and you should feel comfortable with its many features. What follows is the Reference Guide, and that section offers a brief recap of each command available in ACCOUNTANT, INC.

Reference Guide Section

This section examines each option available in the General Ledger, Accounts Receivable, and Accounts Payable sections of ACCOUNTANT, INC. You will find many details regarding the operation of the program summarized here for quick review.

ACCOUNTANT, INC. - Main Menu

The ACCOUNTANT, INC. Main Menu has three options: General Ledger, Accounts Receivable, and Accounts Payable. This is the first menu displayed when you start the program. By pressing either 1, 2, or 3, you will enter the respective ledger.

See the Introduction section of the manual for a discussion of standard formats and options available throughout the program.

General Ledger - Main Menu

These are the available options from the Menu of the General Ledger.

1. Add (Open) an Account
2. Delete an Account
3. Print Account Directory
4. Post Entries to Existing Accounts
5. View Account Entries (all or some)
6. Change Account Name
7. Change Printer Settings

a. Format a New Disk
b. Forward All Balances to a New Disk
c. Prepare Financial Reports

If you make an error at any time in one of the selections while entering data, press F1 to return to the beginning of the selection, or F3 to restart the input at the current prompt. ESCape can be used to return to the prior Menu. The availability of these special commands depends on the particular selection and the type of entry you are making.

1. Add (Open) an Account

This selection is used for opening a new account in the General Ledger (other than the accounts which are initialized with a newly formatted disk). These accounts are listed below.

Account Name	Explanation
Checking	Your checking account
Savings	Your savings account
Acc Receivable	(Accounts Receivable) Amounts owed by customers
Income	General revenue received by a business
Acc Payable	(Accounts Payable) Amounts owed to suppliers
Notes Payable	Amounts owed to creditors with a specific schedule
Equity	The difference between deposit and loan accounts
Purchases	Products or services bought for use in the business
Insurance	The cost of insurance purchased by the company
Entertainment	An expense account for promoting sales or services
Office Expense	Costs associated with running an office
Petty Cash	A deposit account used for small cash payments
Phone	Telephone expenses
Prof Fees	(Professional Fees) Payments to specialists
Rent	The monthly rental cost for using your office space
Salaries	Wages paid to employees
Utilities	The cost of electricity, gas, and water
Cash	A general deposit account
Sales	Revenue received by a business for the sale of merchandise or services

There are five types of accounts: **Deposit, Loan, Equity, Income,** and **Expense.** Any account that you create must be defined as one of these.

Deposit: This category includes anything considered an asset. Things that you own, are owed to you, or prepaid such as a building, car, checking and savings accounts, downpayments on items, equipment, or monies owed to you are assets and are listed as deposit accounts.

Loan: This category includes anything that could be considered a liability. Any type of loan, mortgage, payable, credit account, or money owed by you should be entered as this type.

Equity: Equity is the difference between total assets and total liabilities. This can be positive or negative. Equity is the owner's residual claim against the total assets of a business after payment of all outstanding loans (liabilities). Described in a different way, equity is placed in the General Ledger at its inception, representing the owners interests in the assets of the company. When expenses are deducted from revenues, the amount left over is added (subtracted, if a loss occurs) to the equity account at the end of each fiscal year in order to close the books.

Income: This category encompasses revenue coming into the business. This includes sales, interest earned, royalties, or rental income.

Expense: This category is for daily costs of doing business. Car repairs, office expenses, meals, entertainment, utilities, and telephone expenses all fall into this category.

Each account name can be up to fifteen characters.

2. Delete an Account

Deleting an account erases the account name and all of the entries found under that name. You can remove any account in the General Ledger. It is suggested that you only delete accounts at the beginning when you are setting up a chart of accounts. You will throw your General Ledger out of balance if you delete an account with active entries.

3. Print Account Directory

The purpose of this option is to display all of the existing accounts on any one data disk. There is a print out feature so you can create a paper copy of your current accounts. The information displayed includes the account name and the account type.

4. Post Entries to Existing Accounts

This is the analog to the manual hand written ledgers and the heart of ACCOUNTANT, INC. All of the entries from Accounts Receivable and Accounts Payable Transaction Journals are posted here along with the original equity positions and the standard General Ledger entries.

The information required is the date of entry, which must be six numbers, the amount of the entry, a reference memo up to eight characters, and the two accounts to post to. The program requires two accounts because it uses the double entry bookkeeping system.

You must enter the amount as it pertains to the first account. ACCOUNTANT, INC. will figure out whether the second account should be increased or decreased. Follow these easy rules to determine if your entry is a positive or negative amount.

Enter a Positive Amount To:	Enter A Negative Amount To:
Increase DEPOSIT	Decrease DEPOSIT
Increase LOAN	Decrease LOAN
Increase INCOME	Decrease INCOME
Decrease EXPENSE	Increase EXPENSE

Use only the first account and its type to determine if your entry is positive or negative.

5. View Account Entries (all or some)

This option is used to view entries (up to a maximum of 999) in an account. You will be prompted for the name of the account and the number of entries to view. This refers to the most recent entries first. Entries are counted from the most recent to the oldest. If you have 50 entries and you wish to view the last ten you would type **10**.

6. Change Account Name

This is a utility section of the program where you can change the name of any account. You are prompted for the old account name, the new name, and a confirmation. Once this is done, the process is automatic.

7. Change Printer Settings

The program is initially set up to work with the Commodore MPS series of printers. Many printers are "command compatible" with the Commodore printer, that is they use the same operating commands for special features. It is suggested that you try your printer with the initial settings and see what works. Refer to the appendix, "Common Printer Settings" for more information. The four printer commands used in the General Ledger section are: Device Number, Secondary Address Number, File Number, and Exchange Upper/Lower case.

a. Format a New Disk

This selection initializes your data disk for the General Ledger accounts. This is the first option which should be used upon entering the General Ledger for the first time.

The initial set of accounts created during the formatting process include: Accounts Payable, Accounts Receivable, Cash, Checking, Entertainment, Equity, Income, Insurance, Notes Payable, Office Expenses, Petty Cash, Phone, Professional Fees, Purchases, Rent, Salaries, Sales, Savings, and Utilities. You can add your own personal accounts up to a limit of 140 accounts.

To initialize a disk, you need to answer the following items:

Item	Suggested Input	
Disk Name	(Maximum 15 characters)	G/L DATA
Two Character I.D.	last two digits of current fiscal year	
Company Name	(Maximum 36 characters)	company name

b. Forward All Balances to a New Disk

This option allows you to copy the balances of the General Ledger accounts to a new data disk. Only the account balances are forwarded; all entries on the old data disk remain only on that disk. The old General Ledger data disk should be saved for reference purposes.

You can forward your General Ledger disks as many times as you prefer, but it should be done under one or both of the following conditions.

- You have less than 50 blocks of free space on your data disk
- You wish to begin a new fiscal year, quarter, or accounting period and want to start recording your entries on a separate disk.

An unused ACCOUNTANT, INC. General Ledger data disk has 1289 free blocks. To find the number of free blocks on your data disk, first press the reset button located on the side of your Commodore 128 next to the on/off switch, and place the disk in question in the drive. Then press the **F3** key. The number of free blocks will be the last item printed in the directory.

Important Note: Do not press the reset button if you are entering information into any of the ACCOUNTANT, INC. program sections. The reset button causes any program (and data) in memory to be lost. Wait until you have saved all of your data to the disk.

When you forward a disk, you will first be requested to "*leave the OLD data disk in the disk drive and press RETURN when ready*."

Once the balances have been read, you will be prompted to insert the new disk in the drive. Any data on this new disk will be lost, so be certain that you are using the proper disk for your new General Ledger data disk. You will be prompted for the following items, as if you were initializing a new General Ledger data disk:

Item	Suggested Input
Disk Name	(Maximum 15 characters) G/L DATA (and a number representing the current fiscal year)
Two Character I.D.	last two digits of fiscal year

Once it is verified that the balances have been forwarded to a new General Ledger data disk, you will be reminded to "*label the OLD disk as being 'forwarded'.*" The entries in the old disk are still useful if the need to review it arises.

c. Prepare Financial Reports

The Financial Report Menu includes the following items:

1. Trial Balance
2. Listing of Expense Accounts only
3. Statement of Assets and Liabilities
4. Income Statement
5. Prepare ALL Reports (printer only)

Each report can be displayed on the screen or sent to the printer.

Trial Balance

The Trial Balance will list the company name, report title, and report date. For each account with a non-zero balance, you will see the account name, type, and balance. At the end of the report you will see the totals for each side of the balance sheet.

Listing of Expense Accounts only

The Expense Account report will list the company name, the report title, and the date of the report. For each expense account, you will see the account name and balance. The total expenses are summed up at the end of the report.

Statement of Assets and Liabilities

As it's name implies, the Statement of Assets and Liabilities will list the header and all of the assets (deposit accounts) on your balance sheet, along with all of the liabilities (loan accounts). The final item listed, Net Worth, is the difference between the assets and liabilities or the total value of your company . This is also known as equity.

Income Statement

The Income Statement lists the header information along with the income accounts and their totals. The expense accounts and their totals are listed too. Lastly, the report provides the net income, which is the difference between the income and the expenses.

Prepare ALL Reports (printer only)

This option prepares each of the above four reports and automatically sends them to the printer. You can control the spacing on the paper with the up-arrow key, which is found directly above the return key on your keyboard.

Accounts Receivable - Main Menu

These are the options available from the Accounts Payable Main Menu.

1. Open account / Amend account information
2. Post entries / Prepare invoices
3. Print customer list
4. Prepare reports
5. Disk enquiry
6. Change printer settings
7. Forward a disk
8. Format data disk(s)
9. Alphabetize directory

If you make an error at any time in one of the selections while entering data, press F1 to return to the beginning of the selection, or F3 to restart the input at the current prompt. ESCape can be used to return to the prior Menu. The availability of these special commands depends on the particular selection and the type of entry you are making.

1. Open account / Amend account information

This selection is used to create your Accounts Receivable customer list. There are no standard accounts as in the General Ledger, but you have a much greater flexibility in the Accounts Receivable. Your accounts can span four data disks with a maximum of 240 accounts per disk.

With each entry, you must assign an I.D. Code which can have up to fourteen characters. This code will be used whenever you need to reference an account. The idea is to use a logical and easy substitute for the account's real name. You will also need to enter the name and address of the customer and the account's credit limit. The maximum number of characters for each entry is listed below:

Item	Maximum # of characters
I.D. Code	14
Name	40
Address	40
City	40
State	40
Zip	10
Credit Limit	10 (numbers)

To amend an account, enter the I.D. Code with the corrected information, and the program . will update the file automatically. Amending modifies only the account name, the data is unaffected.

The layout of this selection resembles the Open Account selection in the Accounts Payable portion of ACCOUNTANT, INC. You can not open accounts for your Accounts Payable in this selection. Nor can you open Accounts Receivable accounts in the Accounts Payable portion. The title window found at the top of the screen always states which section of ACCOUNTANT, INC. you are currently using.

2. Post entries/Prepare invoices

Posting in the Accounts Receivable is a two-step process. First enter the information into "sheets," and once this is completed, post the entries to disk and print the invoices. A "sheet" is a number of transactions with one particular customer. You can put up to 25 different "entries" on one sheet. An "entry" is an item or service purchased by your customer.

The information needed to post an entry is the following:

Item	Maximum # of characters
I.D. Code	14
Invoice or Receipt Number	8 (7 numbers and an asterisk for a receipt.)
Date	6 (numbers)
Amount	9 (numbers)
Memo	30

The receipt number must be prefixed with an asterisk (*). If it is not, ACCOUNTANT, INC. will treat your entry as a receivable and your account information will be incorrect.

Editing each entry and sheet is an easy task due to the menus and commands. Select the edit entry command and then select the item within that entry you wish to edit.

After finishing the entries, ACCOUNTANT, INC. handles the entire posting operation by itself. The last step is the printing of the Transaction Journal, the General Ledger entries, and the invoices. The Transaction Journal is your paper copy of entries made into the Accounts Receivable ledger. The General Ledger entries are the entries that must be placed in your General Ledger to insure that the Accounts Receivable account in the General Ledger is correctly updated.

Invoices are printed one per page. Your company name is printed in double width characters along with customer's name and address and a detailed listing of the items purchased. A balance due is at the bottom. You also have the option to print duplicate copies of the invoices.

3. Print customer list

This selection will take your customers on any one data disk and display it on your monitor or send it to your printer. The customer list can be used as a reference to check ID codes, credit limits, or addresses. You can also use it as a self-styled mailing list.

4. Prepare reports

The Report Menu contains the following:

1. Print Statements
2. Prepare History Report
3. Prepare Exception Report
4. Prepare Balance Listing
5. Prepare Aged Listing

Statements

Each month, most companies send a statement of account to each customer. It details each transaction made showing the date, the memo, and the amount. Each statement will have your company name in double width characters along with your address, your customer's address, the transactions, and the balance due.

History Report

The History report gives you detailed listing of all the transactions on a data disk for one particular customer along with their account balance. You can use it to do a quick credit check on a customer or to see how promptly they pay their bills.

Exception Report

The Exception Report flags any account with unusual activity based on a date that you enter. This could vary from a credit balance to the credit limit being exceeded. The header is printed at the top of the report.

Balance Listing

The Balance Listing is based on the date that you enter and is a report of all the accounts with their credit limits, last statement date, and current balances. The sum of these balances is totaled at the bottom of the report. This amount should equal the number found in the Accounts Receivable account of the General Ledger.

Aged Listing

The Aged Listing can be generated based on any date that you enter. It starts with the header information and then separates each account into four categories: less than 30 days, 30 to 60 days, 60 to 90 days, and over 90 days. These are the number of days an invoice has remained unpaid. The total of each column is printed at the bottom of the report.

5. Disk enquiry

The disk enquiry is used to verify a data disk is, in fact, an Accounts Receivable data disk. If it finds a valid data disk, it will display the disk name, identification code, company name, number of data disks used, last transaction journal number (for the first disk of a multi-disk ledger), and the number of accounts on the disk. If the disk is not an Accounts Receivable disk, then you will see an informative message.

6. Change printer settings

ACCOUNTANT, INC. is initially set up to work with the Commodore MPS series of printers. Many printers are "command compatible" with the Commodore printer, that is they use the same operating commands for special features. It is suggested that you try your printer with the initial settings and see what does and does not work. Refer to the appendix, "Common Printer Settings" for detailed information about the required printer commands.

The Accounts Receivable printer settings are exactly the same as the Accounts Payable printer settings. Use the same values. The commands are: Device Number, File Number, Secondary Address, File Number, 132 Column Mode, Double Width Mode, and Reset.

7. Forward a disk

This option allows you to advance the balances of each account in your Accounts Receivable to a new Accounts Receivable data disk. Only the account balances are forwarded; all entries on the old data disk remain only on that disk. The old data disk should be saved for reference.

You can forward your Accounts Receivable disks as many times as you prefer, but it should be done under the following conditions.

- You have less than 50 blocks of free space on your data disk
- You wish to begin a new fiscal year (or quarter) and want to start recording your entries on a separate disk.

An unused ACCOUNTANT, INC. Accounts Receivable data disk has 1325 free blocks. To find the number of free blocks on your data disk, first press the reset button located on the side of your Commodore 128 next to the on/off switch, and place the disk in question in the drive. Then press the **F3** key. The number of free blocks will be the last item printed in the directory.

Important Note: Do not press the reset button if you are entering information into any of the ACCOUNTANT, INC. program sections. The reset button causes any program (and data) in memory to be lost. Wait until you have saved all of your data before trying this.

When you forward a disk, you will first be requested to "*leave the OLD data disk in the disk drive and press RETURN when ready*." Once the balances have been read, you will be prompted to insert the new disk in the drive and press RETURN to continue. Any data on this new disk will be lost, so be certain that you are using the proper disk for your new data disk.

If this is the first time you are forwarding and if you are using a one disk system, you will be informed that your new disk should be labeled, "**a2**." The **a** represents the first disk and the **2** represents the first time forwarded. The "**b4**" disk would be the second disk forwarded three times.

As a precaution, ACCOUNTANT, INC. will not let you forward an Accounts Receivable data disk more than once.

Note: Even though the Accounts Receivable and Accounts Payable forwarding sections look alike, you can not forward an Accounts Payable data disk in the Accounts Receivable section of ACCOUNTANT, INC. The title window found at the top of the screen always displays the name of the section you are using.

8. Format data disk(s)

This selection lets you create Accounts Receivable data disks for use with ACCOUNTANT, INC. There are a number of items you must enter to customize the system to your needs. First is the number of disks you will need. Remember that you can put 240 accounts on a data disk, so choose wisely as you can not change the number of disks at a later time. Also, consider that unnecessary disk swapping could take place if you decide to use too many disks in your system.

Next it is suggested that you use the name, **A/R DATA**, for your disk name. This makes it easy to identify the disk if it loses its label. The name can have twelve characters maximum. Finally, you must enter your company name, address, and phone number. The maximum number of characters for each entry is listed below:

Item	Maximum # of characters
Number of disks	1 (number, 1-4 are the valid entries)
Disk Name	12 characters (A/R DATA suggested)
Your Company Name	40
Your Company Address	40
City	40
State	40
Zip Code	10
Telephone	15

Remember the formatting process will erase any information that is currently on the disk.

Note: The Accounts Receivable and Accounts Payable disk format routines look almost exactly alike on the screen. Even though it asks the same questions, do not try to make an Accounts Payable data disk in the Accounts Receivable section of the program, and conversely, do not attempt to make an Accounts Receivable data disk in the Accounts Payable section of ACCOUNTANT, INC.

9. Alphabetize directory

This selection takes the accounts on any one data disk and alphabetizes them by I.D. Code.

An important feature of the "Alphabetize directory" option is that you can only alphabetize the accounts on each data disk separately. If you are using a multi-disk Accounts Receivable ledger, dedicate each disk in the ledger to a certain range of the alphabet. In a two-disk system, you may want to have accounts beginning with A through L on the first disk, and have accounts M through Z on the second disk.

Note: This command works exactly like the Accounts Payable version of this command, but you can not alphabetize an Accounts Payable data disk with the Accounts Receivable version of this command.

Accounts Payable - Main Menu

1. Open account / Amend information
2. Post entries
3. Print creditor list
4. Prepare reports
5. Disk Enquiry
6. Change printer settings
7. Forward a disk
8. Format data disk(s)
9. Alphabetize directory

These are the options which are available from the Menu of the Accounts Payable.

If in one of the selections you make an error while inputting data, you can press F1 to return to the beginning of the selection, or F3 to restart input at the current prompt. ESCape can also be used to return to the prior Menu. The availability of these special commands are dependant on the particular selection and the type of entry being made.

1. Open account / Amend information

This selection is used to create your Accounts Payable creditor/supplier list. There are no standard accounts generated as in the General Ledger, but you have a much greater flexibility in the Accounts Payable. Your accounts can span four data disks with a maximum of 960 accounts, but a single disk system with 240 is suggested.

With each entry, you must assign an I.D. Code of up to fourteen characters. This will be used whenever you need to reference an account. Use a logical and easy substitute for the account's real name. You will also enter the name and address of the creditor/supplier and the credit terms you have with the supplier. The maximum number of characters for each entry is listed below:

Item	Maximum # of characters
I.D. Code	14
Name	40
Address	40
City	40
State	40
Zip	10
Credit Terms	10 (numbers)

To amend an account, enter the I.D. Code along with the corrected information, and the program will update the file automatically.

The layout of this selection resembles the Open Account selection in the Accounts Receivable portion of ACCOUNTANT, INC. You can not open accounts for your Accounts Receivable in this selection. Nor can you open Accounts Payable accounts in the Accounts Receivable portion of this program.

2. Post entries

The posting of entries is the key to this section of ACCOUNTANT, INC. In this portion of the program, enter all of the transactions you make with your creditors and suppliers. Each invoice received or payment you make will be posted as an entry to Accounts Payable. The following information is required to post an entry:

Item	Maximum # of characters
I.D. Code of the account	14
Invoice number or check number	8
Date	6 (numbers)
Amount	9 (numbers)
Second account to post to	14 (The first account posted to is Accounts Payable.)

The check number must be prefixed with an asterisk (*) to denote the payment. If it is not, ACCOUNTANT, INC. will treat your entry as a payable and your account will be incorrect.

There is a complete editing feature built into the program so you can spend more time seeing results rather than correcting mistakes. Just select the edit sheet option from the Posting Menu and then select then the item you wish to change.

Once you finish entering the data, the posting is automatic and the Transaction Journal is printed on your printer. The Transaction Journal is your printed copy of the entries made. Along with the Transaction Journal is the list of General Ledger entries. These are the Accounts Payable entries that must be placed into your General Ledger. Don't forget to post the General Ledger entries. This insures that your Trial Balance will be correct.

3. Print creditor list

This selection will take creditors and suppliers on any one data disk and display them on the monitor or send them to the printer.

4. Prepare reports

The report menu contains the following:

1. History Report
2. Balance Listing
3. Aged Listing

History Report

This report gives you a detailed listing of all the transactions made with one supplier/creditor. The header, which includes your company name, report name, and supplier's name, is printed first, then each entry, most recent first, is printed with the account balance.

Balance Listing

This report generates an Accounts Payable Balance Listing including listing of your suppliers, your credit arrangements with them, and current balance of your account. The entries are totaled at the bottom of the report. The total should correspond with the amount shown in your General Ledger for the Accounts Payable account.

Aged Listing

The aged listing lets you keep track of your own paying habits. It details the number of days that an invoice has remained unpaid for each of creditors. The invoices from each account is separated into four groups: less than 30 days, 30 to 60 days, 60 to 90 days, and over 90 days. Only accounts with a non-zero balance are printed.

5. Disk Enquiry

The disk enquiry is used to verify that a disk is an Accounts Payable data disk. If the enquiry finds a valid data disk, it will display the disk name, ID code, company name, number of data disks used, last transaction journal number (for the first disk of a multi-disk ledger), and number of accounts.

6. Change printer settings

ACCOUNTANT, INC. is initially set up to work with the Commodore MPS series of printers. Many printers are "command compatible" with the Commodore printer, that is they use the same operating commands for special features. Try your printer with the initial settings and see what does and does not work. Refer to the appendix, "Common Printer Settings" for detailed information about the required printer commands.

The Accounts Payable printer settings are exactly the same as the Accounts Receivable printer settings. Use the same values for both sections. The six printer commands are: Device Number, File Number, Secondary Address, File Number, 132 Column Mode, Double Width Mode, and Reset Command.

7. Forward a disk

This allows you to advance the balances of each account in your Accounts Payable to a new Accounts Payable data disk. Only the account balances are forwarded; all entries on the old data disk remain only on that disk. The old data disk should be saved for reference.

You can forward your Accounts Payable disks as many times as you prefer, but it should be done under the following conditions.

- You have less than 50 blocks of free space on your data disk
- You wish to begin a new fiscal year (or quarter) and want to start recording your entries on a separate disk.

An unused ACCOUNTANT, INC. Accounts Payable data disk has 1325 free blocks. To find the number of free blocks on your data disk, press the reset button located on the side of your Commodore 128 next to the on/off switch, and place the disk in question in the drive. Then press the **F3** key. The number of free blocks will be the last item printed in the directory.

Important Note: Do not press the reset button if you are entering information into any of the program sections. The reset button causes any program (and data) in memory to be lost. Wait until you have saved all of your data to the disk before trying this suggestion.

When you forward a disk, you will first be requested to "*leave the OLD data disk in the disk drive and press RETURN when ready*." Once the balances have been read, you will be prompted to insert the new disk in the drive and press RETURN to continue. Any data on this new disk will be lost, so be certain that you are using the proper disk for your new data disk.

If this is the first time you are forwarding and if you are using a one disk system, you will be informed that your new disk should be labeled, "**a2**." The **a** represents the first disk and the **2** represents the first time forwarded. The "**b4**" disk would be the second disk forwarded three times.

As a precaution, ACCOUNTANT, INC. will not let you forward a disk more than once.

8. Format data disk(s)

This selection lets you create Accounts Payable data disks for use with ACCOUNTANT, INC. There are a number of items you must enter to customize the system. First is the number of disks you will need. You can put 240 accounts on a data disk, so choose wisely as you can not change the number of disks at a later time. But unnecessary disk swapping could take place if you decide to use too many disks in your system. A single disk with 240 accounts is recommended.

Next it is suggested that you use the name, **A/P DATA**, for your disk name. This makes it easy to identify the disk if it loses its label. The name can have twelve characters maximum. Finally, you must enter your company name, address, and phone number. The maximum number of characters for each entry is listed below:

Item	Maximum # of characters
Number of disks	1 (number, 1-4 are the possible values)
Disk Name	12 (A/P Data suggested)
Your Company Name	40
Your Company Address	40
City	40
State	40
Zip Code	10
Telephone	15

Remember the formatting process will erase information that is currently on the disk. Use a disk that is not needed elsewhere.

Note: The Accounts Payable and Accounts Receivable disk format routines look almost exactly alike on the screen. Even though it asks the same questions, do not try to make an Accounts Payable data disk in the Accounts Receivable section of the program, and conversely, do not attempt to make an Accounts Receivable data disk in the Accounts Payable section. Refer to the title window found at the top of the screen to see which section of ACCOUNTANT, INC. you're using.

9. Alphabetize directory

This selection takes the accounts on any one data disk and alphabetizes them by I.D. Code.

An important feature of the "Alphabetize directory" option is that you can only alphabetize the accounts on each data disk separately. If you are using a multi-disk Accounts Payable ledger, dedicate each disk in the ledger to a certain range of the alphabet. In a two-disk system, you may want to have accounts beginning with A through L on the first disk, and have accounts M through Z on the second disk. This way, when you use the "Alphabetize directory" option on each of the disks, the resulting list will not need to be cross-checked against other lists.

Appendix:
Common Printer Settings

This appendix examines the details required to use the advanced features in ACCOUNTANT, INC. with your printer. Each command is defined and examined to make it easy for you to find the right combination of codes. For most printers the preset values will be satisfactory, but for the others, the commands are listed below in the following manner:

First is the command name and definition. Then the symptoms that may occur if the command is improperly set . The range of possible values along with the normal and abnormal values follows.

Next are suggestions of places to look for more information. There are descriptions of the hardware settings for your printer and interface. These are the DIP switches found in the unit. The software setting is the number you enter in the Printer Setting selection in each section of ACCOUNTANT, INC.

Finally, there is some miscellaneous information to keep you going in the right direction if all else fails

General Ledger, Accounts Receivable and Accounts Payable.

Device Number:

This indicates to the program what type of peripheral (printer, disk drive, modem, etc.) is being used.

Symptoms:	Doesn't print anything.
Range:	0-255
Normal Value:	4
Abnormal Values:	7-8

Where to look for information:
Interface manual, Printer manual

Keywords or titles to look for in your manual:
"Getting Started", "Introduction"

Printer setting: Some printers have a switch to set device #.
Interface setting: Some interfaces have a switch for device #.
Software setting: Make sure the program matches the interface.
Misc: The interface could crash the program if it is set improperly.

File Number:

This defines a pathway between your computer and your printer.

Symptoms: None
Range: 0-255
Normal Value: 1-7, usually 4 or 6
Abnormal Value: Numbers other than 1-7

Where to look for information: None
Keywords or titles to look for in your manual: None

Printer setting: None
Interface setting: None
Software setting: This must be set in the program.
Misc: We suggest leaving this at the default value. Only experiment if you are having difficulty and have exhausted all the other possibilities. Make sure it is the same in all three sections of the program.

Secondary Address Number:

This is used to control the style of your printed reports.

Symptoms: Prints graphic characters instead of text.
Switches upper and lower case.

Range: 0-255
Normal Value: usually 0 or 7
Abnormal Value: number greater than 7

Where to look for information:
Interface manual, Printer manual, Commodore 128 manual.

Keywords or titles to look for in your manual:
Commodore section of your printer manual.
Printer section of your Commodore 128 manual.
In your Interface manual check the index for Secondary Address

Printer setting: None
Interface setting: Make sure the interface is set for Commodore emulation mode.
Software setting: Must be set in the program.
Misc: The value, 7, is for upper and lower case. 0 is for upper case and graphics. Each is treated differently on different printers. Improper secondary Address can cause a host of errors.

Accounts Receivable and Accounts Payable ONLY.

Double Width Mode:

This allows characters to print that are twice their normal width. Also known as "40 column mode."

Symptoms: Any double wide text is printed in normal text. For example, the Company name on your G/L reports should be double width characters.
Range: 0-255
Normal: Some printers use 14, varies from printer to printer. Some printers may use a string command.
Abnormal: None

Where to look for information:
Printer manual
Keywords or titles to look for in your manual:
Control codes, Special commands, Double width, Enlarged characters

Printer setting: None
Interface setting: None
Software setting: Must be set in the program.
Misc: You may have to convert control codes from hexidecimal to decimal. Some printers, especially letter quality printers, may not have this feature.

132 Column Mode:

This command lets your printer put 132 characters across the page instead of 80.

Symptoms: No printing, prints over right margin of the paper
Range: 0-255
Normal: Some printers use string commands, others do not. It varies from printer to printer. Usually, a string: 2 or 3 numbers separated by commas.
Abnormal: None

Where to look for information:
Printer manual
Keywords or titles to look for in your manual:
Control codes, Condensed printing, Compressed printing, Elite.

Printer setting: Some printers do not have a 132 column mode.
Interface setting: None
Software setting: This must be set in the program.
Misc: Some interfaces will change the value of any number between 66 and 90 when you are in Commodore emulation mode, so you may have to add 128 to the control code value.

Example: If your control code is 3,68, you may have to enter 3, 196. Also, the control code may be listed in your manual in hexidecimal form. The code must be converted to decimal notation before entering it into the program.

Printer Reset:

This command is equivalent to turning your printer off and back on. It sets your printer to its "power-up" condition.

Symptoms: Prints in double width or condensed mode when it's not supposed to.
Range: 0-255
Normal: Some printers use string commands, other do not. This may vary between printers though.
Abnormal: None

Where to look for information:
Printer manual
Keywords or titles to look for in your manual:
Control codes, Reset command, Cancel command. See miscellaneous notes below.

Printer setting: None, but you can always turn your printer off and back on to achieve the same result.
Interface setting: None
Software setting: This must be set in the program.
Misc: If you do not find any category for this in the control code section of your printer manual, try using the codes to turn off the double width or condensed mode. You can also try the code to turn on proportional spacing, if available.

Important note: If you need to change the values of a string command, you must separate each number with a comma.

OTHER POTENTIAL SYMPTOMS

Device Not Present Error

1. Check the connection between your interface and disk drive.
2. Check the connection between your disk drive and printer.
3. Check the connection between your disk drive and Commodore.
4. Are your disk drive and printer on?
5. Is the device number set properly?

Printing on the same line continuously

1. Make sure printer and interface switches are set to execute a line feed after a carriage return.
2. Make sure 132 Column and Double Width modes are set properly.
3. Make sure the Printer Reset mode is set properly.

Printing large and small characters over each other

1. Make sure Double Width, 132 Column, and Printer Reset modes are set properly.
2. Check that the Secondary Address is correct.

Nothing prints at all

1. Check the connection between your interface and disk drive.
2. Check the connection between your disk drive and printer.
3. Check the connection between your disk drive and Commodore.
4. Are the disk drive and printer on?
5. Is the Device Number set properly?
6. Is the 132 Column mode set properly?
7. Is the File Number set properly?

Other Abnormal printing

1. Is the Secondary Address set properly?
2. Are the 132 Column and Double Width modes set properly?
3. Is the Printer Reset set properly?
4. Is theFile Number set properly?

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